

**Cour
Pénale
Internationale**



**International
Criminal
Court**

**Financial statements of the International Criminal Court
for the year ended 31 December 2021**

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Letter of transmittal

13/07/2022

In accordance with Financial Regulation 11.1 the Registrar shall submit to the Auditor accounts for the financial period. I have the honour of submitting the financial statements of the International Criminal Court for the financial period 1 January to 31 December 2021.



Gela Abesadze
Chief of Finance Section



Peter Lewis
Registrar

Young You
Director of the International Audit Division
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Independent auditor's opinion

Statement I

International Criminal Court - Statement of financial position as at 31 December 2021 (in thousands of euros)

	<i>Note.</i>	<i>2021</i>	<i>2020 (restated)</i>
Assets			
<i>Current assets</i>			
Cash and cash equivalents	3	28,751	27,093
Accounts receivable (non-exchange transactions)	4	23,402	28,375
Other accounts receivable	5	494	741
Prepayments and other current assets	6	2,761	2,914
<i>Total current assets</i>		<i>55,408</i>	<i>59,123</i>
<i>Non-current assets</i>			
Accounts receivable (non-exchange transactions)	4	18	23
Other accounts receivable	5	35	-
Property, plant and equipment	7	152,132	160,154
Intangible assets	8	3,226	2,620
Reimbursement right	10	30,383	33,029
<i>Total non-current assets</i>		<i>185,794</i>	<i>195,826</i>
Total assets		241,202	254,949
Liabilities			
<i>Current liabilities</i>			
Accounts payable	9	4,928	5,798
Employee benefit liabilities	10	11,216	11,728
Host State loan	11	1,978	1,932
Deferred revenue and accrued expenses	12	23,785	26,641
Provisions	13	130	93
<i>Total current liabilities</i>		<i>42,037</i>	<i>46,192</i>
<i>Non-current liabilities</i>			
Accounts payable	9	-	417
Employee benefit liabilities	10	76,960	93,554
Host State loan	11	63,069	65,046
<i>Total non-current liabilities</i>		<i>140,029</i>	<i>159,017</i>
Total liabilities		182,066	205,209
Net assets/equity			
Contingency Fund	14	5,242	5,242
Working Capital Fund	14	11,540	11,540
Other fund balances	14	42,354	32,958
Total net assets/equity		59,136	49,740
Total liabilities and net assets/equity		241,202	254,949

The accompanying notes form an integral part of these financial statements.

Statement II

International Criminal Court - Statement of financial performance for the year ended 31 December 2021 (in thousands of euros)

	Note	2021	2020 (restated)
Revenue			
Assessed contributions	15	142,131	143,679
Voluntary contributions	15	2,040	1,416
Financial revenue	15	30	43
Other revenue	15	283	883
Total revenue		144,484	146,021
Expenses			
Employee benefit expenses	16	113,547	116,567
Travel and hospitality	17	2,238	2,072
Contractual services	18	6,054	5,109
Counsel fees	19	6,110	5,149
Operating expenses	20	14,341	13,909
Supplies and materials	21	1,060	1,409
Depreciation and amortization	22	9,029	9,733
Financial expenses	23	1,757	1,764
Total expenses		154,136	155,712
Surplus/(deficit) for the period		(9,652)	(9,691)

The accompanying notes form an integral part of these financial statements.

Statement III

International Criminal Court - Statement of changes in net assets/equity for the year ended 31 December 2021 (in thousands of euros)

	<i>General</i>							<i>Trust Funds</i>	<i>Total Net Assets/equity</i>
	<i>General Fund</i>								
	<i>Working Capital Fund</i>	<i>Contin- gency Fund</i>	<i>Funds for Employee Benefit Liabilities</i>	<i>Cash Surplus/ (Deficit)</i>	<i>Remeasur- ement of post- employ- ment related plans</i>	<i>Other General Fund Balances</i>			
Opening balance as at 1 January 2020	5,951	5,242	292	(1,439)	(19,264)	72,982	2,213	65,977	
Movement in net assets/equity in 2020									
Surplus/(deficit)	-	-	-	-	-	(9,614)	(77)	(9,691)	
Net remeasurement gains/(losses) post-employment plans	-	-	-	-	(7,186)	-	-	(7,186)	
Transfers	5,589	-	365	1,439	-	(7,393)	-	0	
Prior year cash surplus/(deficit)	-	-	-	(8,339)	-	8,339	-	0	
2018 Trust Fund for Victims Secretariat's surplus / (deficit)	-	-	-	-	-	636	-	636	
Total movements during the year	5,589	-	365	(6,900)	(7,186)	(8,032)	(77)	(16,241)	
Total net assets/equity as at 31 December 2020	11,540	5,242	657	(8,339)	(26,450)	64,951	2,138	49,740	
Movement in net assets/equity in 2021									
Surplus/(deficit)	-	-	-	-	-	(10,492)	840	(9,652)	
Net remeasurement gains/(losses) post-employment plans	-	-	-	-	18,767	-	-	18,767	
Transfers	-	-	(513)	8,339	-	(7,826)	-	-	
Prior year cash surplus/(deficit)	-	-	-	(3,719)	-	3,719	-	-	
2019 Trust Fund for Victims Secretariat's surplus / (deficit)	-	-	-	-	-	282	-	282	
Total movements during the year	-	-	(513)	4,620	18,767	(14,317)	840	9,397	
Total net assets/equity as at 31 December 2021	11,540	5,242	144	(3,719)	(7,683)	50,634	2,978	59,136	

The accompanying notes form an integral part of these financial statements

Statement IV

International Criminal Court - Statement of cash flows for the year ended 31 December 2021 (in thousands of euros)

	Note.	2021	2020 (restated)
Cash flows from operating activities			
Surplus/(deficit) for the period (Statement II)		(9,652)	(9,691)
Unrealized foreign exchange differences		(5)	3
Discount on host State loan		-	-
Depreciation and amortization		9,029	9,733
(Gain)/loss on disposal of property, plant and equipment		(1)	(8)
Interest expense		1,653	1,698
(Increase)/decrease in accounts receivable from non-exchange transactions		4,971	(10,735)
(Increase)/decrease in other accounts receivable		212	527
(Increase)/decrease in prepayments and other current assets		158	(220)
(Increase)/decrease in reimbursement right		2,646	(1,132)
Increase/(decrease) in accounts payable		(1,103)	217
Increase/(decrease) in employee benefit liabilities		(17,107)	15,655
Remeasurement (gain)/loss of post-employment related plans		18,767	(7,186)
Increase/(decrease) in deferred revenue and accrued expenses		(2,856)	18,893
Increase/(decrease) in provisions		37	(270)
Less: Interest income		(30)	(44)
Net cash flows from operating activities		6,720	17,440
Cash flows from investing activities			
Plus: Interest received		25	83
Proceeds from sale of property, plant and equipment		8	14
Purchase of property, plant and equipment		(596)	(792)
Purchase of intangible assets		(922)	(636)
Net cash flows from investing activities		(1,485)	(1,331)
Cash flows from financing activities			
Refund to withdrawn States		-	-
Transfer from/to fund balances		-	-
Repayment of host State loan		(3,585)	(3,585)
Net cash flows from financing activities		(3,585)	(3,585)
Net increase/(decrease) in cash and cash equivalents		1,650	12,524
Cash and cash equivalents at beginning of financial period	3	27,093	14,575
Unrealized foreign exchange gains/(losses) on cash and cash equivalents		8	(6)
Cash and cash equivalents as at 31 December (Statement I)	3	28,751	27,093

The accompanying notes form an integral part of these financial statements

Statement V

International Criminal Court - Statement of comparison of budget and actual amounts for the year ended 31 December 2021 (in thousands of euros)

<i>Major Programme</i>	<i>Appropriation approved</i>	<i>Expenditures charged against General Fund</i>	<i>Surplus/ (deficit) General fund¹</i>	<i>Expenditures charged against Contingency Fund notification</i>	<i>Total expenditure</i>	<i>Surplus/ (deficit)¹</i>	<i>Carry forward for 2021 IT/IM strategy¹</i>	<i>Access to Contingency Fund</i>	<i>Contingency Fund notification</i>
	<i>I</i>	<i>II</i>	<i>III=I-II</i>	<i>IV</i>	<i>V=II+IV</i>	<i>VI=I-V</i>	<i>VII</i>	<i>VIII</i>	<i>IX</i>
Judiciary	11,756	11,020	736		11,020	736	-	-	-
Office of the Prosecutor	47,335	45,436	1,899	396	45,832	1,503	100	-	1,300
Registry	75,784	74,864	920	1,804	76,668	(884)	227	-	1,985
Secretariat of the Assembly of States Parties	2,837	2,745	92		2,745	92	-	-	-
Premises	2,270	2,270	-	-	2,270	-	-	-	-
Secretariat of the Trust Fund for Victims	3,200	3,199	1	-	3,199	1	-	-	-
Independent Oversight Mechanism	740	665	75	-	665	75	-	-	-
Office of Internal Audit	753	732	21	-	732	21	-	-	-
Host State Loan	3,585	3,585	-	-	3,585	-	-	-	-
Total	148,259	144,516	3,743	2,200	146,716	1,543	327	-	3,285
Carry forward 2020 appropriation ITIM Strategy ²	165	145	20	-	-	20	-	-	-
Total including ITIM carry forward	148,424	144,661	3,763	2,200	146,861	1,563	327	-	-

¹)ICC-ASP/20/Res.1, part O

²)ICC-ASP/19/Res.1, part O

Further details of approved appropriations and expenditures are presented in the report of the Court on “Activities and programme performance of the ICC for the year 2021” (CBF/38R/7)

The accompanying notes form an integral part of these financial statements

Notes to the financial statements

1. The International Criminal Court and its objectives

1.1 Reporting entity:

The International Criminal Court (“the Court”) was established by the Rome Statute of the International Criminal Court on 17 July 1998, when 120 States participating in the United Nations Diplomatic Conference of Plenipotentiaries on the Establishment of an International Criminal Court adopted the Statute. The Court is an independent permanent judicial institution with the power to exercise jurisdiction over perpetrators of the most serious crimes of international concern (genocide, crimes against humanity, war crimes and the crime of aggression). The Court has four organs: the Presidency, Chambers (consisting of an Appeals Division, a Trial Division and a Pre-Trial Division), the Office of the Prosecutor and the Registry. The financial statements are prepared for the Court and subsidiary bodies of the Assembly of States Parties (“the Assembly”) other than the Secretariat of the Trust Fund for Victims.

The seat of the Court was established at The Hague in the Netherlands in accordance with article 3 of the Rome Statute.

1.2 Programme budget:

For the purposes of the 2021 financial period, appropriations were divided into nine major programmes: the Judiciary (the Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties (“the Secretariat”), Premises, the Secretariat of the Trust Fund for Victims, Permanent Premises Project – Host State Loan, the Independent Oversight Mechanism and Office of Internal Audit. The composition, role and objectives of each component of the major programmes of the Court are as follows:

Judiciary

The Presidency:

- (i) comprises the President and the First and Second Vice-Presidents;
- (ii) oversees and supports the fair, open and effective conduct of proceedings and performs all judicial functions within its preserve;
- (iii) is responsible for the proper administration of the Court (with the exception of the Office of the Prosecutor) and oversees the work of the Registry. The Presidency will coordinate with and seek the concurrence of the Prosecutor on all matters of mutual concern; and
- (iv) broadens global understanding of and support for the work of the Court by representing it in the international arena.

Chambers:

- (v) comprises an Appeals Division, a Trial Division and a Pre-Trial Division. The Appeals Division is composed of the President of the Court and four other judges; the Trial Division and Pre-Trial Division are composed of not less than six judges; and
- (vi) ensures the conduct of fair, effective and open proceedings, safeguarding the rights of all parties.

The Office of the Prosecutor:

- (i) The Office of the Prosecutor embraces the effective and efficient conduct of preliminary examinations, investigation and prosecution of perpetrators of genocide, crimes against humanity, war crimes and the crime of aggression, in accordance with its mandate under the Rome Statute;
- (ii) The Office of the Prosecutor pursues this mission independently, impartially and objectively;

(iii) The Office is headed by the Prosecutor, who has full authority over the management and administration of the Office; and

(iv) comprises four programmes: Immediate Office (which comprises all staff functions that support and provide advice to the Prosecutor and the entire Office), Judicial Complementarity and Cooperation Division, Investigation Division, and Prosecution Division.

The Registry:

(i) provides efficient, effective and high-quality judicial and administrative support services to the Presidency, Chambers, the Office of the Prosecutor, the defence, and victims and witnesses;

(ii) implements mechanisms to assist and safeguard the rights of victims, witnesses and the defence; and

(iii) manages the internal security of the Court.

The Secretariat of the Assembly of States Parties:

In its resolution ICC-ASP/2/Res.3 adopted in September 2003, the Assembly established the Secretariat to begin its operations on 1 January 2004. The Secretariat provides the Assembly and its Bureau, the Committee on Budget and Finance (“the Committee”), as well as other subsidiary bodies of the Assembly, with independent substantive servicing and administrative and technical assistance. Specifically, the Secretariat:

(i) organizes sessions of the Assembly and meetings of the subsidiary bodies of the Assembly, including the Bureau and the Committee;

(ii) assists the Assembly, including its Bureau and subsidiary bodies, in all matters relating to their work, with particular emphasis on the effective scheduling and procedurally correct conduct of meetings as well as consultations; and

(iii) enables the Assembly and its subsidiary bodies to carry out their mandate more effectively by providing them with high-quality substantive servicing and support, including technical services.

Premises:

Stakeholders are provided with an overview of the resources required by the Court for the maintenance of its permanent premises.

Secretariat of the Trust Fund for Victims:

The Secretariat of the Trust Fund for Victims administers the Trust Fund for Victims, offers administrative support to the Board of the Trust Fund for Victims and its meetings and operates under the full authority of the Board. The Trust Fund for Victims was established by the Assembly in its resolution ICC-ASP/1/Res.6. By resolution ICC-ASP/4/Res.3 the Assembly adopted the Regulations of the Trust Fund for Victims, which state that the Trust Fund is a separate reporting entity. The revenue from assessed contributions and expenses of the Secretariat of the Trust Fund for Victims are reported in the Statement of Financial Performance of the Trust Fund for Victims. For more information regarding the Trust Fund for Victims please refer to the financial statements of the Trust Fund for Victims for 2021.

Permanent Premises Project – Host State Loan:

The Court established the Permanent Premises Project – Host State Loan in the 2011 Approved Programme Budget to report on the interest and capital to be paid on the loan amounts received by the Court for the Permanent Premises Project, in response to requests from the Committee and the Assembly. This originates from the Assembly’s acceptance of the host State’s offer of a loan for the permanent premises to be repaid over a period of 30 years at an interest rate of 2.5 per cent.

Independent Oversight Mechanism:

By resolution ICC-ASP/8/Res.1 the Assembly established the Independent Oversight Mechanism (IOM) as a major programme. This independent oversight mechanism is located next to, but is not integrated into or subordinate to, the Office of Internal Audit at the seat of the Court in The Hague. The scope of the Independent Oversight Mechanism, as envisaged under article 112(4) of the Rome Statute, includes investigation, evaluation and inspection.

Office of Internal Audit:

The Office of Internal Audit (OIA) assists the Court in the achievement of its strategic and operational objectives by systematically reviewing systems and operations across all areas of the Court. These reviews (audits) are aimed at identifying how well potential threats and opportunities (risks) are managed, including whether the correct processes are in place and whether agreed procedures are being adhered to. The Office also provides advisory services at the request of the management of the Court. The Office reports to the Chair of the Audit Committee.

1.3 Tax exemption:

According to (i) the Headquarters Agreement signed between the Kingdom of the Netherlands and the Court, and more particularly its article 15, and (ii) the Agreement on Privileges and Immunities of the International Criminal Court, and more particularly its article 8, the Court is exempt from all direct taxes, except charges for public utility services, and is exempt from customs duties and charges of a similar nature in respect of articles imported or exported for its official use.

2. Summary of significant accounting and financial reporting policies

Basis of preparation

2.1 The Court's financial statements are maintained in accordance with the Financial Regulations and Rules of the Court, as adopted by the Assembly at its first session in September 2002, and the amendments thereto. The Court's financial statements have been prepared on the accrual basis of accounting in compliance with the IPSAS. These notes form an integral part of the Court's financial statements. Figures in the statements and notes are rounded to thousand euros. Amounts may not add-up due to rounding difference.

2.2 Financial period: the financial period is one calendar year.

2.3 Historical cost basis: the financial statements are prepared on the historical cost basis of accounting.

Currency of accounts and treatment of exchange rate movements

2.4 The Court's functional and presentation currency is the euro.

2.5 Foreign currency transactions are translated into the functional currency using the United Nations operational rates of exchange which approximate the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end of exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognized in the Statement of financial performance.

2.6 Non-monetary assets and items that are measured in terms of historical cost in foreign currency are translated using the exchange rate at the date of the transaction and are not retranslated at the reporting date.

Use of estimates and judgements

2.7 The preparation of the financial statements in conformity with IPSAS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. The

estimates and associated assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, and information available at the date of preparation of the financial statements, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2.8 The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and any future periods affected.

2.9 The judgements made by management in the application of IPSAS that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are as follows:

(a) The Court recognized provisions as a result of litigations initiated against the Court where it is likely that there will be an outflow of resources to settle the claims and the amounts can be reliably estimated. The provision made was based on professional legal advice;

(b) Provision for US Tax liability is recognized for staff members liable to pay US income taxes. This is according to practice and fundamental principles of the International Civil Service. All employees of the Court are entitled to exemption from taxation on Court salaries; and

(c) Provision for doubtful debt is recognized in respect of a receivable from a person to whom the Court was advancing funds on the basis of a judicial decision to cover legal representation. The recovery of this advance is considered uncertain.

Cash and cash equivalents

2.10 Cash and cash equivalents are held at nominal value and comprise cash on hand, funds held in current accounts, interest-bearing bank accounts and time deposits with a maturity of less than three months.

Financial instruments

2.11 The Court classifies its financial instruments as loans and receivables and other financial liabilities. Financial assets consist mainly of short-term bank deposits and accounts receivable. Financial liabilities consist mainly of a long-term loan for the construction of the premises and accounts payable.

2.12 All financial instruments are initially recognized in the Statement of financial position at their fair values plus transaction costs. Subsequently, they are measured at amortized cost using the effective interest rate method. The historical cost-carrying amount of receivables and payables subject to normal trade credit terms approximates the fair value of the transaction.

Financial risks

2.13 In the normal course of business, the Court is exposed to financial risk, such as market risk (foreign currency exchange and interest rate), credit risk and liquidity risk.

2.14 Currency risk: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Court is exposed to currency risk through transactions in foreign currencies relating mostly to its field operations.

2.15 Interest rate risk: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The loan granted by the host State carries a fixed interest rate and does not expose the Court to interest rate risk. In 2021, the European Central Bank (ECB) base interest rate remained at the record low of 0 percent. In addition, the ECB deposit rate remained as low as -0.5 per cent. Several banks charge negative interest rates of about 0.5 per cent above certain balance on all accounts. The Court is risk averse and its first priority will remain to continue to preserve its funds. The Court will strive to generate and optimize returns in a difficult market, while safeguarding funds. However, considering recent ECB monetary policy decisions and the continued trend of falling interest rates, it will not be possible to avoid negative interest charges in 2022.

2.16 Credit risk: the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Court is exposed to credit risk through receivables related to assessed contributions from States Parties. Assessed contributions comprise the majority of the Court’s receivables. States Parties are required to make timely payments of contributions – within 30 days of receipt of the note verbale from the Court. The Court has regularly contacted States Parties with outstanding contributions to remind them of their obligations. Furthermore, the Assembly of States Parties (“the Assembly”) and its governing bodies are requested to increase their political and diplomatic contacts with States with outstanding contributions, especially those with large arrears.

2.17 The credit quality of the Court’s portfolio as at 31 December 2021 by carrying values and percentages is as follows

<i>Credit Quality</i>	<i>Percentage of total portfolio</i>	<i>In thousands of euros</i>
A+	1.07%	307
A	98.26%	28,252
BB-	0.02%	5
Non Rated	0.65%	187
Total	100%	28,751

2.18 Other credit risks are advances of funds based on judicial decisions to cover legal representation of accused persons who are not considered indigent and deposits at banks. The Court has policies that limit exposure to risk of deposits in any one financial institution.

2.19 Liquidity risk:

- The Court continued to assess the liquidity risk through monthly updates of cash flow projections in the course of 2021 and it informed States Parties on the risk of potential liquidity shortfalls on a monthly basis. Up until the end of October, cash flow projections were showing high risk of liquidity shortfalls which could not be covered by the Working Capital Fund. At the end of 2021 outstanding contributions reached amount of approximately €36.3 million. Total of €18.3 million contributions related to 2022 assessments received from some States Parties in 2021 in advance (schedule 1). Without these contributions received in advance the Court would have utilized €9.9 million of Working Capital Fund at the end of 2021 to address the liquidity shortfall.
- In 2022 the Court has made cash flow estimates, including on incoming contributions, based on 2021 trends of contributions received and/or indication on possible payments provided by States Parties. If this trend materializes, the liquidity issues may arise before the end of 2021. According to 2022 cash flow projections the Court will utilize a substantial portion of the Working Capital Fund to cover the liquidity shortfall at the end of 2022. If States Parties with material amounts in arrears are able to improve their payment patterns and make contributions in 2022 the liquidity shortfall at year-end will be reduced or eliminated.
- The Court continues its efforts to engage with States Parties to reduce their arrears. Being the liquidity shortfall a major risk for the ICC, in addition to working with the President of the ASP and the facilitator on arrears on collecting outstanding contributions throughout the year, the Court has developed a strategy to address the above mentioned possible liquidity shortfall.

2.20 The Court’s financial assets were approximately 50% of its financial liabilities as at 31 December 2021 (48% as at 31 December 2020). Most of financial liabilities are long-term in nature, comprising mainly of employee benefit liabilities funded on pay-as-you-go basis.

The Court's short-term financial liabilities (due within 12 months) were 44% of its short-term financial assets as at 31 December 2021 (43% as at 31 December 2020)

2.21 As of 31 December 2021, the date of the Statement of Financial Position, the following IPSAS Standards had been issued, but had not taken effect.

PSAS 41 – Financial instruments and

IPSAS 42 – Social benefit

IPSAS 41 and IPSAS 42 will come into force in periods beginning on or after 1 January 2023. The potential effects of these standards are being evaluated.

Receivables

2.22 Receivables and advances are recognized initially at nominal value. Allowances for estimated irrecoverable amounts are recognized for receivables and advances when there is objective evidence that the asset is impaired, the impairment losses being recognized in the statement of financial performance.

Prepayments and other current assets

2.23 Other current assets include interest accrued on bank accounts and deposits. Prepayments include education grants which will be recognized as expenses in the subsequent reporting period. The Statement of financial position shows as a prepayment that portion of the education grant advance which is assumed to pertain to the remainder of the school year after the date of the financial statement. Expenses are recognized evenly over the school year and charged to the budgetary account.

Inventories

2.24 The Court holds following materials to be consumed or distributed in the rendering of services: maintenance material, spare parts other than those accounted for as PPE, security and safety and medical supplies. All these items are consumed shortly after acquisition and consequently their value on inventory is not material. These items are therefore not capitalised. They are expensed on delivery. Major spare parts are capitalised as stated under PPE paragraph. Office supplies are not considered inventories under IPSAS 12 and are therefore expensed on delivery.

Property, plant and equipment

2.25 Property, plant and equipment are tangible assets that are held for use in the supply of services or for administrative purposes.

2.26 Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

2.27 The cost of a self-constructed asset is determined using the same principles as for an acquired asset. Any abnormal amount of waste of material, labour or other resources incurred in construction of a self-constructed asset is not included in the cost of the asset. Borrowing costs are not recognized as a component of property, plant and equipment costs and are expensed as incurred.

2.28 The costs capitalized as part of the permanent premises include project management fees, architect fees, legal fees, other directly related consultant and expert fees, fees for permits, direct labour and material costs.

2.29 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The land is recognized as an asset of the Court.

2.30 The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Court and its cost can be measured reliably. The costs of the

day-to-day servicing of property, plant and equipment are recognized in surplus/deficit as incurred.

2.31 Depreciation is recognized in surplus/deficit on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Land is not depreciated.

2.32 Estimated useful lives are as follows:

	2021
Motor vehicles	4 - 6 years
ICT equipment	3 - 5 years
Furniture and fittings	7 - 10 years
Building components	4 - 40 years
Other assets	4 - 20 years

Permanent Premises

2.33 The Permanent Premises Project was established by the Assembly by resolution ICC-ASP/4/Res.2, which emphasised that “the Court is a permanent judicial institution and as such requires functional permanent premises to enable the Court to discharge its duties effectively and to reflect the significance of the Court for the fight against impunity”, reiterating the importance of permanent premises to the future of the Court.

The Permanent Premises Project was funded by:

(a) The Ministry of Foreign Affairs of the host State, the Netherlands, through a loan to the Court, to be repaid over a period of 30 years at an interest rate of 2.5 per cent, on the basis of Annex II to resolution ICC-ASP/7/Res.1. The interest is to be paid annually, as of the first utilization of the host State loan. Repayment of the loan, through regular annual instalments, commenced after expiration of the leases on the interim premises by 30 June 2016. As per the Loan Agreement, the ground lease and the building rights of the Permanent Premises are pledged as a mortgage property.

(b) Assessed Contributions based on the principles laid out in resolution ICC-ASP/7/Res.1 annex III for one-time payments of the assessed share.

(c) Voluntary contributions from governments, international organizations, individuals, corporations and other entities, in accordance with annex VI of ICC-ASP/6/Res.1 adopted by the Assembly on the establishment of a permanent premises construction trust fund.

(d) Other resources as per the Assembly decisions ICC-ASP/14/Res.1 and ICC-ASP/15/Res.2.

Upon completion of the Permanent Premises construction in November 2015, the building was capitalized and depreciated in line with the useful lives of various components of the building.

Leases

2.34 Lease agreements entered into at the Court are classified as operating leases and the lease payments made are charged to the statement of financial performance as expenses on a straight-line basis over the period of the lease.

Intangible assets

2.35 Intangible assets consist of purchased or internally developed computer software and licences. These assets are amortized using the straight-line method based on an expected useful life or over the licence validity period.

Impairment of non-cash generating assets

2.36 The assets that the Court holds are normally not held to generate commercial returns and are therefore non-cash generating assets.

2.37 Impairment represents a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation or amortization.

2.38 The asset is impaired if the carrying amount of the asset is higher than the recoverable service amount. The recoverable service amount is the higher of the assets' fair value less cost to sell and its value in use.

2.39 Fair value less cost to sell is the bid price from an active market or a sale price in a binding sale agreement in an arm's length transaction.

2.40 Value in use is the present value of an asset's remaining service potential which can be determined using the depreciated replacement cost approach, the restoration cost approach or the service units approach.

2.41 Impairment loss is recognized in net surplus/deficit. Once an impairment loss has been recognized, the depreciation (amortization) charge for the asset will be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

2.42 The Court will assess whether there is any indication that the impairment loss recognized in a previous period no longer exists or has decreased. If this is the case, the carrying amount of the asset will be increased to its recoverable service amount but no higher than the amount at which the asset would be carried had the impairment loss not been recognized in the first place. That increase is a reversal of an impairment loss which is recognized in net surplus/deficit.

Reimbursement right

2.43 The Court recognized the reimbursement right which arises under the insurance Contract and which exactly matches the amount and timing of the benefits payable under a defined benefit plan for judges' pensions. The fair value of the reimbursement right is deemed to be the present value of the related obligation.

Accounts payable

2.44 Accounts payable are recognized initially at nominal value, which best estimates the amount required to settle the obligation at the reporting date.

Deferred revenue and accrued expenses

2.45 Deferred revenue includes pledged contributions for future financial periods and other revenue received but not yet earned.

2.46 Accrued expenses are recognized in respect of goods and services delivered during the reporting period for which payments have not been made.

Related party disclosures

2.47 The Court will disclose related parties that have the ability to exercise control or significant influence over the Court by making financial and operational decisions, or will disclose if a related party and the Court are subject to common control. Transactions that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those done at arm's length in the same circumstances between the Court and its related parties will not be considered as related party transactions and therefore will not be disclosed.

2.48 The key management personnel of the Court are the President, the Chef de Cabinet, the Registrar, the Prosecutor, the Deputy Prosecutor and the Directors, all of whom have the

authority and responsibility for planning, directing and controlling the activities of the Court and influencing its strategic direction. The remuneration and benefits of key management personnel are disclosed. In addition, the Court will disclose any specific transactions with key management personnel and their family members.

Employee benefit liabilities

2.49 Employee benefit expenses and corresponding liabilities are recognized as services rendered by employees. Employee benefits are classified as short-term benefits, post-employment benefits, other long-term benefits or termination benefits.

2.50 Short-term benefits fall due for settlement within the twelve months after service is rendered and include salary, various allowances and paid sick leave. Short-term employee benefits are recognized as expense and liability as services are rendered. Benefits that are earned but not yet paid are recorded as expenses in the period to which they relate and reported in the Statement of financial position as liabilities or provisions.

2.51 Annual leave is recognized as an expense as employees render services that increase their entitlement to future compensated absences.

2.52 Post-employment benefits include pension benefits and after-service health insurance (ASHI).

2.53 The Court is a member organization participating in the United Nations Joint Staff Pension Fund (the "Fund"), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits to employees. The Fund is a funded, multi-employer defined benefit plan. As specified in Article 3(b) of the Regulations of the Fund, membership in the Fund shall be open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

2.54 The Fund exposes participating organizations to actuarial risks associated with the current and former employees of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and costs to individual organizations participating in the Fund. The Court and the Fund, in line with the other participating organizations in the Fund, are not in a position to identify the Court's proportionate share of the defined benefit obligation, the plan assets and the costs associated with the plan with sufficient reliability for accounting purposes. Hence, the Court has treated this plan as if it were a defined contribution plan in line with the requirements of IPSAS 39, Employee Benefits. The Court's contributions to the Fund during the financial period are recognized as expenses in the Statement of Financial Performance.

2.55 Pension benefits for judges: the scheme is a defined benefit scheme which provides the following for its members: a defined retirement pension for judges after the completion of the nine-year term (prorated if a nine-year term is not completed); a pension for the surviving spouse at 50 per cent of the judges' entitlement; and a disability pension for judges. Allianz Netherlands was the administrator of the judges' pension scheme from 1 January 2009 until 31 December 2019. At the end of 2019 the Court signed new contract for the insurance and administration of the Judges' pension benefits. According to this contract AXA France became responsible for administering Court's Judges' pensions starting from 1 January 2020. Resolution ICC-ASP/19/Res.3 was adopted on 16 December 2020 which relates to the remuneration of Judges of the Court and amends conditions of service and compensation of full-time judges of the Court effective 11 March 2021 by replacing them with those of the Under-Secretary general of the United Nations common system, including participation in the United Nations Joint Staff Pension Fund. Respectively as of 11 March 2021 (except for minor short-term extensions) the Judges pension plan is closed and pension accrual is frozen. Allianz Netherlands and AXA France will remain responsible for payment of judges pensions accrued during the periods when they were administrators of the pension plan.

2.56 ASHI: the Court's group health insurance plan is also available to staff upon retirement. The Court provides a subsidy on premium payments of retirees in amount of 50 per cent. ASHI is a defined benefit plan.

2.57 For defined benefit plans, the projected unit credit method is used to measure obligations and costs. Benefits are attributed to periods of service under the plan's benefit formula. The present value of a defined benefit obligation is the present value of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. The present value of defined benefit obligations is calculated using unbiased and mutually compatible actuarial assumptions.

2.58 Other long-term employee benefits: comprise separation benefits (including repatriation grant, relocation allowance, travel, shipment and insurance of household effects), home leave, family visit, death grant and survivor's benefit. Other long-term benefits are measured using the projected unit credit method.

2.59 Post-employment benefits and other long-term benefits are calculated by independent actuaries.

2.60 Termination benefits are benefits payable as a result of a decision by the Court to terminate a staff member's employment before the normal retirement date. Termination benefits are recognized as a liability and an expense when it has been confirmed that, due to restructuring, a staff member's contract of employment is to be terminated.

Host State loan

2.61 The loan described in note 2.31(a) was initially recognized at fair value. The fair value at initial recognition amounts to a net present value of future cash flows using the effective interest rate. Subsequently, the loan is recognized at amortized cost using the effective interest rate.

Provisions, contingent liabilities and contingent assets

2.62 Provisions are recognized when the Court has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle that obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditure required to settle the present obligation at the reporting date. If the outflow of economic benefits to settle the obligations is no longer probable, the provision is reversed.

2.63 Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Court, or a present obligation which will probably not result in an outflow of economic resources/service potential or the amount of obligation cannot be measured with sufficient reliability. Contingent liabilities, if any, are disclosed in the notes to the financial statements.

2.64 A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Court. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If an inflow of economic benefits or service potential has become probable, contingent assets are disclosed. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Non-exchange revenue

2.65 Assessed contributions revenue is recognized when the assessments to the States Parties of the adopted programme budget have been approved by the Assembly at the beginning of the year to which assessment relates.

2.66 In accordance with Regulation 5.2 of the Financial Regulations and Rules, the appropriations are assessed to States Parties in line with the scale of assessments adopted by the United Nations for its regular budget, adjusted to reflect differences in membership between the United Nations and the Court. In accordance with Regulation 5.8, payments made by a State Party are credited first to the Working Capital Fund, then to the contributions due to the General Fund, and lastly to the Contingency Fund, in the order in which the State

Party was assessed. Contributions paid in other currencies are converted into euros at the rate of exchange in effect on the date of payment.

2.67 Voluntary contributions: revenue from voluntary contributions that include restrictions on their use is recognized upon signature of a binding agreement between the Court and the donor providing the contribution. Revenue from voluntary contributions that attach conditions to their use, including an obligation to return the funds to the contributing entity if such conditions are not met, is recognized as the conditions are satisfied. Until such conditions are met, the obligation is recognized as a liability. Voluntary contributions and other revenue which are not provided for by binding agreements are recognized as revenue when received.

2.68 Assessed contributions to replenishment of the Contingency Fund: are recognized as revenue when approved by the Assembly in the period for which replenishment is approved. If the fund is replenished through application of cash surpluses, such replenishment is not recognized as revenue but as transfer between the funds in net assets/equity.

2.69 Goods-in-kind contributions are recognized at their fair value and goods and the corresponding revenue are recognized immediately if no condition is attached. If conditions are attached, a liability is recognized until such time as the conditions are met and the obligation is satisfied. Revenue is recognized at fair value, measured as of the date of acquisition of the donated assets.

2.70 Services-in-kind: revenue resulting from services-in-kind is not recognized. Major services-in-kind are disclosed in the financial statements, including their fair value, when it is practicable to determine it.

Exchange revenue

2.71 Financial revenue: comprises interest revenue and net foreign exchange gains. Interest revenue is recognized in the Statement of financial performance as it accrues, taking into account the effective yield on the asset. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if positive, is recognized as revenue.

2.72 Gains and losses on disposals: of property, plant and equipment are determined by comparing proceeds with the carrying amount, and are included in the Statement of financial performance.

Expenses

2.73 Financial expenses comprise bank charges, interest expenses and net foreign exchange loss. Interest expenses are recognized as they occur for interest-bearing financial instruments, measured at amortized cost using the effective interest rate method. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if negative, is recognized as an expense.

2.74 Expenses arising from the purchase of goods and services: are recognized at the point that the supplier has performed its contractual obligations, which is when the goods and services are received and accepted by the Court.

Fund accounting and segment reporting

2.75 A segment is a distinguishable activity or group of activities for which it is appropriate to separately report financial information. Segment information is based on principal activities and sources of financing of the Court. Separate financial information is reported for two segments: General and Trust Funds.

2.76 Fund accounting: the Court's accounts are maintained on a fund accounting basis. Trust funds and special accounts funded wholly by voluntary contributions may be established and closed by the Registrar.

2.77 The general segment: accounts for the Court's primary activities under the Rome Statute comprise:

(a) The General Fund: established for the purpose of accounting for the expenditures of the Court.

(b) The Working Capital Fund: established to ensure capital for the Court to meet short-term liquidity problems pending receipt of assessed contributions. The amount of the Working Capital Fund is determined by the Assembly for each financial period and is assessed in accordance with the scale of assessments used for the appropriations of the Court, in accordance with Regulation 6.2.

(c) The Contingency Fund: established by the Assembly to ensure that the Court can meet costs associated with an unforeseen situation following a decision by the Prosecutor to open an investigation; unavoidable expenses arising from developments in existing situations that could not be foreseen or could not be accurately estimated at the time of adoption of the budget; or costs associated with an unforeseen meeting of the Assembly.

2.78 The trust funds segment: accounts for various activities funded by voluntary contributions and for funds recovered from the accused persons. Trust funds and special accounts are established and closed by the Registrar, who reports on them to the Presidency and, through the Committee, to the Assembly. The trust funds segment does not include activities of the Trust Fund for Victims or the Secretariat of the Trust Fund for Victims which are reported in separate financial statements.

Net assets/equity

2.79 Net assets/equity comprises the Contingency and Working Capital Funds, established and held at a level determined by the Assembly, and surpluses or deficits in the General Fund, including funding for Employee Benefit Liabilities and Cash surplus, and the trust funds.

2.80 Cash surpluses due to States Parties for a given financial period are funds arising from:

- (a) Unencumbered balances of appropriations;
- (b) Savings on, or cancellation of, prior period obligations;
- (c) Contributions resulting from the assessment of new States Parties;
- (d) Revisions to the scale of assessments taking effect during the financial year; and
- (e) Miscellaneous income as defined in Regulation 7.1.

Unless otherwise determined by the Assembly, surpluses at the end of the financial period, after deducting any assessed contributions for that financial period which remain unpaid, are apportioned to the States Parties based on the scale of assessments applicable to the financial period to which the surplus relates. As of 1 January following the year in which the audit of the accounts of the financial period is completed, the amount of surplus apportioned to a State Party is surrendered if its contribution for that financial period has been paid in full. In such cases, the credit is used to offset, in whole or in part, contributions due to the Working Capital Fund and assessed contributions due for the calendar year following the financial period to which the surplus relates.

2.81 Reserve accounts and special accounts funded wholly or in part by assessed contributions may be established by the Assembly.

Budget comparison

2.82 A comparison of actual amounts with the amounts in the annual programme budget is presented in Statement V. This comparison is made on the same modified cash basis of accounting as adopted for the annual programme budget.

2.83 A reconciliation of the actual amounts on a modified cash basis with actual amounts presented in the financial statements is included in note 24, considering that the full accrual accounting and modified cash basis budget differ.

Restatement of prior year comparatives

2.84 Comparative information for 2020 is restated to derecognize employee benefit liabilities of the Secretariat of the Trust Fund for Victims which were previously recognized on a pooled basis with the Court's staff. Furthermore, annual leave liability, which was

previously recorded as current liability, was split between current and non-current liability. The restatement has the following effect:

Statement of Financial Position

In thousands of euros	2020 Financial Statements ICC-ASP/20/12	Adjustment	Comparative information in 2021 financial statements
Accounts payable non-current	225	192	417
Employee benefit liabilities - current	15,026	(3,298)	11,728
Employee benefit liabilities - non-current	91,388	2,166	93,554
Total net assets/equity	48,800	940	49,740

Statement of Financial Performance

In thousands of euros	2020 Financial Statements ICC-ASP/20/12	Adjustment	Comparative information in 2021 financial statements
Employee benefit expenses	116,700	(133)	116,567
Surplus/(deficit) for the period	(9,824)	133	(9,691)

3. Cash and cash equivalents

<i>In thousands of euros</i>	2021	2020
Cash on hand	46	53
Cash at bank	28,705	27,040
Total	28,751	27,093

3.1 Cash and cash equivalents are subject to restrictions such that they can only be utilized in support of the approved activities of the funds to which they were provided. Cash and cash equivalents include an amount equivalent to €210 thousand held in currencies other than the euro.

4. Accounts receivable from non-exchange transactions

<i>In thousands of euros</i>	2021	2020
Current		
Assessed contributions receivable (regular budget)	36,267	38,402
Assessed contributions receivable (other)	6	6
Voluntary contributions receivable	95	5
Non-current		
Assessed contributions receivable (other)	18	23
Total accounts receivable, gross	36,386	38,436
Provision for doubtful debt	(12,966)	(10,038)
Total accounts receivable, net	23,420	28,398

4.1 Assessed contributions receivable (regular budget): Assessed contributions comprise majority of the Court's receivables. The outstanding balance of €36,267 thousand comprises €21,771 thousand due for prior financial periods and €14,496 thousand due for 2021 (Schedule 1). Contributions received from States Parties in excess of contributions due in an amount of €18,276 thousand are reported as contributions received in advance (note 12.1). The status of outstanding contributions as at 31 December 2021 by State Party is provided in Schedule 1.

4.2 Assessed contributions receivable (other): relate to the outstanding balances due to the Working Capital Fund, Contingency Fund and for the total cost of permanent premises from States which acceded to the Rome Statute after 2015.

4.3 Voluntary contributions receivable: the amount of €95 thousand represents an outstanding amount receivable from a donor for 2021 project.

4.4 The Court recognized doubtful debt provision with regards to the dues from State Parties that are in arrears for more than two years. Article 112 of the Rome Statute stipulates that a State Party which is in arrears in the payment of its assessed contributions, shall have no vote in the Assembly and in the Bureau if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years. The Assembly may, nevertheless, permit such a State Party to vote in the Assembly and in the Bureau if it is satisfied that the failure to pay is due to conditions beyond the control of the State Party. For 2021 financial statements the Court updated the methodology of calculating doubtful debt provision for assessed contributions receivable, based on shared risk characteristics of the debtors. The provision is calculated at 100% for the State Parties in arrears with no payment made to ICC during the past 5 year years. For State Parties in arrears which had at least one payment made to ICC during the past 5 year years, the provision is calculated by reference to the collection rate of each State Party in this category, obtained by dividing the total average payment made during the past 5 years by the total average outstanding balance for the past 5 years. According to the methodology in use up to 2021, the Court recognized

provision for doubtful debt in an amount of 90 per cent of outstanding contributions from States Parties. Should the Court applied the previous methodology for 2021 provision, the amount recognized would have been €11,911 thousand (difference of €1,056 thousand).

Changes in provision for doubtful debt

<i>In thousands of euros</i>	<i>Total</i>
Provision for doubtful debt as at 1 January 2021	10,038
Increase/(decrease) in provision	2,928
Provision for doubtful debt as at 31 December 2021	12,966

4.5 The following table illustrates accounts receivable by age:

<i>In thousands of euros</i>	<i>Not yet due</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Assessed contributions receivable (regular budget)	-	14,496	16,351	5,420	36,267
Assessed contributions receivable (other)	18	5	-	1	24
Voluntary contributions receivable	-	95	-	-	95
Total accounts receivable, gross	18	14,596	16,351	5,421	36,386

5. Other accounts receivable

<i>In thousands of euros</i>	<i>2021</i>	<i>2020</i>
Receivable from governments	306	319
Other receivables	2,088	2,362
Due from the Secretariat for the Trust Fund for Victims	35	-
Other accounts receivable, gross	2,429	2,681
Provision for doubtful debt	(1,900)	(1,940)
Other accounts receivable, net	529	741

5.1 Receivables from governments represent receivables for refundable energy tax and VAT.

5.2 Other receivables mainly comprise of amounts advanced by the Court on the basis of a judicial decision dated 20 October 2011 (Trial Chamber III, no. ICC-01/05-01/08-568) for the legal representation of a person having to stand trial before the Court, notably a total sum of €1,900,309.43 (i.e. € 1,886,736.87 due at 30 June 2018 as per the Public Redacted Order in relation to advanced legal assistance fees no. ICC-01/05-01/08-3651-Red and a final advance of fees as specified in the Public Redacted version of the Registry's Observations on the Defence Compensation Claim no. ICC-01/05-01/08-381-Red3).

5.3 In 2021 the Assembly approved an appropriation of €3,200 thousand for the Secretariat of the Trust Fund for Victims, which administers the Trust Fund and provides administrative support to the Board and its meetings. In 2021 the amount of assessment less expenses incurred resulted in deficit of €35 thousand for STFV. This amount is recognized as amount due from the Secretariat of the Trust Fund for Victims.

5.4 Provision for doubtful debt: as the recovery of the legal aid costs advanced by the Court is uncertain, the receivable amount is fully provided for and recognized as costs of the Court.

Changes in provision for doubtful debt

<i>In thousands of euros</i>	<i>Other receivables</i>
Provision for doubtful debt as at 1 January 2021	1,940
Increase (decrease) in provision	(40)
Provision for doubtful debt as at 31 December 2021	1,900

5.5 The following table illustrates other accounts receivable by age:

<i>In thousands of euros</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Other receivables	131	41	1,916	2,088
Receivable from governments	306	-	-	306
Other accounts receivable, gross	437	41	1,916	2,394

6. Prepayments and other current assets

<i>In thousands of euros</i>	<i>2021</i>	<i>2020</i>
Advances	2,191	2,226
Prepaid expenses	546	670
Accrued interest	24	18
Total	2,761	2,914

6.1 Advances mainly represent education grant advances for the portion of the school year to be completed during 2022.

6.2 Prepaid expenses mainly represent payments to vendors for software maintenance and licences relating to periods after 31 December 2021.

7. Property, plant and equipment**As at 31 December 2021**

<i>In thousands of euros</i>	<i>Land</i>	<i>Asset under construction</i>	<i>Building</i>	<i>Motor vehicles</i>	<i>Furniture and fittings</i>	<i>ICT equipment</i>	<i>Leasehold improvements</i>	<i>Other assets</i>	<i>Total</i>
Cost									
At 1 January 2021	9,741	11	197,698	3,282	613	9,588	753	2,644	224,331
Additions	-	-	-	-	2	503	66	31	602
Capitalization	-	(11)	-	-	-	-	11	-	-
Disposals/Write-offs	-	-	-	(96)	-	(211)	-	(24)	(331)
At 31 December 2021	9,741	-	197,698	3,186	615	9,880	830	2,651	224,601
Accumulated depreciation									
Accumulated depreciation at 1 January 2021	-	-	50,487	2,717	532	8,197	154	2,089	64,176
Depreciation Charge	-	-	7,412	262	27	606	154	164	8,625
Disposals/Write-offs	-	-	-	(96)	-	(211)	-	(24)	(331)
At 31 December 2021	-	-	57,899	2,883	559	8,592	308	2,229	72,470
Net book value									
at 1 January 2021	9,741	11	147,211	565	81	1,391	599	555	160,154
At 31 December 2021	9,741	-	139,799	303	56	1,288	522	422	152,132

7.1 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The value of the land is estimated on the basis of its not-for-profit function by an independent valuer.

As at 31 December 2020

<i>In thousands of euros</i>	<i>Land</i>	<i>Asset under construction</i>	<i>Building</i>	<i>Motor vehicles</i>	<i>Furniture and fittings</i>	<i>ICT equipment</i>	<i>Leasehold improvements</i>	<i>Other assets</i>	<i>Total</i>
Cost									
At 1 January 2020	9,741	-	197,636	3,636	620	9,139	704	2,631	224,108
Additions	-	60	62	-	2	605	-	65	794
Capitalization	-	(49)	-	-	-	-	49	-	-
Disposals/Write-offs	-	-	-	(354)	(9)	(156)	-	(52)	(571)
At 31 December 2020	9,741	11	197,698	3,282	613	9,588	753	2,644	224,331
Accumulated depreciation									
Accumulated depreciation at 1 January 2020	-	-	42,592	2,717	515	7,689	12	1,940	55,465
Depreciation Charge	-	-	7,895	346	26	659	142	201	9,269
Disposals/Write-offs	-	-	-	(346)	(9)	(151)	-	(52)	(558)
At 31 December 2020	-	-	50,487	2,717	532	8,196	154	2,089	64,176
Net book value									
at 1 January 2020	9,741	-	155,044	920	104	1,451	692	691	168,643
At 31 December 2020	9,741	11	147,211	565	81	1,392	599	555	160,154

8. Intangible assets

As at 31 December 2021

<i>In thousands of euros</i>	<i>Software externally acquired</i>	<i>Software in development</i>	<i>Software internally developed</i>	<i>Total</i>
Cost				
At 1 January 2021	11,205	1,473	1,207	13,885
Additions	-	750	261	1,011
Retirement / Write-off	-	-	-	-
Capitalization	-	(1,298)	1,298	-
At 31 December 2021	11,205	925	2,766	14,896
Accumulated Amortization				
At 1 January 2021	10,973	-	293	11,266
Amortization charge	125	-	279	404
At 31 December 2021	11,098	-	572	11,670
Net book value				
At 1 January 2021	232	1,473	915	2,620
At 31 December 2021	107	925	2,194	3,226

8.1 Software in development, represents cost of developing Judicial Workflow Platform (JWP) - a fully integrated system for case material handling, management,

exchange, analysis and presentation; The JWP will also support case record process: filings, oral decisions, transcripts, audio-visual recordings, information on witnesses, information on victims participating in the proceedings and any other information in line with user requirements. The JWP will provide a higher level of support for legal submissions and proceedings; The evidence presentation in court will be improved; It will enhance transparency and accessibility of judicial information; additionally, the overall organizational productivity will be increased. Completion of this project is expected in 2023.

In 2021 The JWP stage1 was finalised and recognised as intangible asset developed internally. The recognition value was €1,548 thousand (of which €1,298 was costs accumulated during previous years and €250 relates to current year) with useful life for 5 years.

As at 31 December 2020

<i>In thousands of euros</i>	<i>Software externally acquired</i>	<i>Software in development</i>	<i>Software internally developed</i>	<i>Total</i>
Cost				
At 1 January 2020	11,164	1,161	924	13,249
Additions	41	574	21	636
Retirement / Write-off	-	-	-	0
Capitalization	-	(262)	262	0
At 31 December 2020	11,205	1,473	1,207	13,885
Accumulated Amortization				
At 1 January 2020	10,723	-	78	10,801
Amortization charge	250	-	214	464
At 31 December 2020	10,973	-	292	11,265
Net book value				
At 1 January 2020	441	1,161	846	2,448
At 31 December 2020	232	1,473	915	2,620

9. Accounts payable

<i>In thousands of euros</i>	<i>2021</i>	<i>2020</i>
Current		
Host State loan principal payable	1,932	1,887
Counsel payables	593	424
Suppliers	1,586	2,777
Due to Secretariat of the Trust Fund for Victims	417	282
Due to Trust Fund for Victims Incidental Programme Costs	232	-
Other payables	168	428
Total current	4,928	5,798
Non-current		
Secretariat of the Trust Fund for Victims	-	417
Total non-current	-	417
Total accounts payable	4,928	6,215

10. Employee benefit liabilities

<i>In thousands of euros</i>	<i>2021</i>	<i>2020 (restated)</i>
Current		
Salaries and entitlements	826	618
Annual leave accrual	6,387	6,301
Other long-term benefits	2,391	3,232
Post-employment benefits	1,612	1,577
<i>Sub-total current</i>	<i>11,216</i>	<i>11,728</i>
Non-current		
Annual leave accrual	3,088	3,039
Other long-term benefits	13,576	12,848
Post-employment benefits	60,296	77,667
<i>Sub-total non-current</i>	<i>76,960</i>	<i>93,554</i>
Total	88,176	105,282

10.1 Current liabilities comprise payables for salaries and other entitlements, the current portion of annual leave accrual, other long-term benefits and post-employment benefits.

10.2 Annual Leave Accrual represents the accumulated annual leave accrual as at 31 December 2021 for all staff members of the Court except staff members of Secretariat of Trust Fund for Victims. Starting from 2021 annual leave liability was split between short term and long term liability. Prior year comparative figures were reclassified accordingly. Liability for annual leave accrual is not discounted as the impact is immaterial.

10.3 Actuarial assumptions used to determine the value of other long-term benefits and post-employment benefits are as follows:

Financial assumptions	2021	2020
Discount rate:		
Judges pension scheme	0.85%	0.25%
Judges removal cost and travel on separation	0.08%	(0.2)%
Home leave, family visit and survivor's benefit	0.05%	(0.2)%
Judges repatriation grant	0.11%	0.13%
Judges Death grant, transportation deceased	0.05%	0.11%
ASHI	0.9%	0.25%
Staff relocation allowance / repatriation grant	0.7%	0.13%
Death grant, transportation deceased	0.67%	0.11%
Staff removal cost and travel on separation	0.67%	0.11%
Judges Wage inflation	2.50%	0.00%
Staff Wage inflation	2.50%	2.7%
Price inflation	2.00%	2.00%
Medical cost trend rate	3.75%	5.00%
Individual salary increase rate	0.5%	1.20%
Demographic assumptions		
Individual turnover rates	From 0% to 17% depending on age group	
Disability rates	Based on UNJSPF	

ASHI participation rate	66.67%
Mortality tables	BUCK mortality table (2021)
Age corrections	BUCK correction (2021)
Age difference M/F	Based on actual age difference

10.4 The discount rate used to discount benefit obligations reflects time value of money. The currency and term of the financial instrument selected to reflect time value of money is consistent with the currency and estimated term of the benefit obligation. The discount rate used for valuation of employee benefit liabilities is calculated by reference to the market information on corporate bonds with an average credit rating between AA+ and AA- or similar, issued in Euros.

10.5 The actuarial gains due to changes in financial assumptions are mainly caused by the changes of the discount rates. The discount rates for all defined benefit plans and other long-term employee benefit plans have increased. For the ASHI plan the actuarial gains due to financial assumptions are also caused by the change of the medical trend rate. The actuarial gains and losses due to changes in demographic assumptions are caused by the changes in mortality rates. The actuarial gains due to experience adjustments for the ASHI plan are mainly caused by the decrease of the premium rates.

Reconciliation of the opening and closing balance of the present value of the defined benefit obligation

<i>In thousands of euros</i>	<i>Judges</i>			<i>ASHI</i>	<i>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>Other long-term</i>		
Present value of the defined benefit obligation as at 1 January 2021	33,029	892	15,191	46,215	95,327
Service cost	218	207	2,711	3,918	7,054
Interest expense	81	-	15	125	221
Remeasurement (gains)/losses	(1,452)	18	(1,603)	(18,662)	(21,699)
<i>Actuarial (gains)/losses due to changes in financial assumptions</i>	<i>(2,336)</i>	<i>(2)</i>	<i>(408)</i>	<i>(16,242)</i>	<i>(18,988)</i>
<i>Actuarial (gains)/losses due to changes in demographic assumptions</i>	<i>827</i>	<i>3</i>	<i>(31)</i>	<i>-</i>	<i>799</i>
<i>Actuarial (gains)/losses due to experience adjustments</i>	<i>57</i>	<i>17</i>	<i>(1,164)</i>	<i>(2,420)</i>	<i>(3,511)</i>
Benefits paid	(1,493)	(597)	(867)	(71)	(3,028)
Present value of the defined benefit obligation as at 31 December 2021	30,383	520	15,447	31,525	77,875

Reconciliation of the opening and closing balance of the reimbursement rights

<i>In thousands of euros</i>	<i>Judges' pension scheme</i>
Reimbursement right as at 1 January 2021	33,029
Return on reimbursement rights	81
Remeasurement gains/(losses)	(1,347)
Contributions by employer	121
Benefits paid	(1,493)
Administration cost	(8)
Reimbursement right as at 31 December 2021	30,383

10.6 The fair value of the reimbursement rights is deemed to be the present value of the related obligation.

Total defined benefit cost recognised in the Statement of financial performance and net assets/equity

<i>In thousands of euros</i>	<i>Judges</i>		<i>Staff members</i>		<i>ASHI</i>	<i>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>Other long-term</i>	<i>Other long-term</i>		
Net service cost	218	207	2,711		3,918	7,054
Net interest on the net defined benefit liability/(asset)	-	-	15		125	140
Administration costs	8	-	-		-	8
Remeasurement of the net defined benefit liability	-	18	(1,603)		-	(1,585)
Defined benefit cost recorded in profit or loss	226	225	1,123		4,043	5,617
Remeasurement of the net defined benefit liability	(105)	-	-		(18,662)	(18,767)
Defined benefit cost recorded in net assets/equity	(105)	-	-		(18,662)	(18,767)
Total defined benefit cost	121	225	1,123		(14,619)	(13,150)

Maturity profile of the defined benefit obligation

<i>Durations</i>	<i>Judges</i>	<i>Staff</i>
Pension scheme	12.06	-
Home leave (and family visit)	1.26	0.22
Removal cost, travel on separation	4.01	7.94
Repatriation grant	3.45	8.64
Death grant, transportation deceased	2.59	7.6
ASHI	-	29.26

Sensitivity analysis

10.7 A significant actuarial assumption for the determination of the defined benefit obligation is the discount rate. The sensitivity analyses have been determined based on a 0.25% change of the assumptions at the end of reporting period.

	<i>Discount rate %</i>	<i>Defined benefit obligation</i>	<i>Discount rate plus 0.25%</i>	<i>Defined benefit obligation</i>	<i>Discount rate less 0.25%</i>	<i>Defined benefit obligation</i>
Judges						
Pension scheme	0.85	30,383	1.10	29,488	0.60	31,323
Home leave benefits	0.05	78	0.30	78	(0.20)	78
Removal/travel on separation	0.08	98	0.33	97	(0.17)	99
Repatriation grant	0.11	329	0.36	326	(0.14)	67
Death grant	0.05	15	0.30	15	(0.20)	4
Staff						
Home leave benefits	0.05	1,139	0.30	1,139	(0.20)	1,140
Family visit	0.05	37	0.30	37	(0.20)	37

Removal/Travel on separation	0.67	3,250	0.92	3,186	0.42	3,315
Repatriation grant	0.70	10,226	0.95	10,009	0.45	10,450
Death grant and transportation deceased	0.67	797	0.92	782	0.42	812
ASHI	0.90	31,526	1.15	29,314	0.65	33,946

10.8 Effect of an increase of one percentage point and effect of a decrease of one percentage point in the assumed medical cost trend rates are as follows:

Medical trend rate

<i>In thousands of euros</i>	<i>2.75%</i>	<i>3.75%</i>	<i>4.75%</i>
ASHI Defined benefit obligation as at 31/12/2021	26,391	31,526	38,041
Current Service cost for Fiscal year 2022	2,002	2,389	2,879

United Nations Joint Staff Pension Fund

10.9 The Fund’s Regulations state that the Pension Board shall have an actuarial valuation made of the Fund at least once every three years by the Consulting Actuary. The practice of the Pension Board has been to carry out an actuarial valuation every two years using the Open Group Aggregate Method. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Pension Fund will be sufficient to meet its liabilities.

10.10 The Court’s financial obligation to the Fund consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date.

10.11 The latest actuarial valuation for the Fund was completed as of 31 December 2019, and the valuation as of 31 December 2021 is currently being performed. A roll forward of the participation data as of 31 December 2019 to 31 December 2020 was used by the Fund for its 2020 financial statements

10.12 The actuarial valuation as of 31 December 2019 resulted in a funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, of 144.4%. The funded ratio was 107.1% when the current system of pension adjustments was taken into account.

10.13 After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2019, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the plan. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of this report, the General Assembly has not invoked the provision of Article 26.

10.14 Should Article 26 be invoked due to an actuarial deficiency, either during the ongoing operation or due to the termination of the Fund, deficiency payments required from each member organization would be based upon the proportion of that member organization’s contributions to the total contributions paid to the Fund during the three years preceding the valuation date. Total contributions paid to the Fund during the preceding three years (2018, 2019 and 2020) amounted to USD 7,993.15 million, of which approximately 1% was contributed by the Court.

10.15 During 2021, contributions paid to the Fund by the Court amounted to €25.1 million (2020 €25.4 million). No significant variance is expected in the contributions due in 2022.

10.16 Membership of the Fund may be terminated by decision of the United Nations General Assembly, upon the affirmative recommendation of the Pension Board. A proportionate share of the total assets of the Fund at the date of termination shall be paid to the former member organization for the exclusive benefit of its staff who were participants in the Fund at that date, pursuant to an arrangement mutually agreed between the organization and the Fund. The amount is determined by the United Nations Joint Staff Pension Board based on an actuarial valuation of the assets and liabilities of the Fund on the date of termination; no part of the assets which are in excess of the liabilities are included in the amount.

10.17 The United Nations Board of Auditors carries out an annual audit of the Fund and reports to the Fund Pension Board and to the United Nations General Assembly on the audit every year. The Fund publishes quarterly reports on its investments and these can be viewed by visiting the Fund at www.unjspf.org.

Service-incurred injury

10.18 The Court entered into an agreement with an insurance company to offer coverage for service-incurred injuries for the Court's staff, judges, consultants and temporary assistants. The insurance premium is charged to the organization's budget and is reflected in the accounts under expenditures. The total premium paid during 2021 for this insurance was €421 thousand.

11. Host State loan

<i>In thousands of euros</i>	2021	2020
Host State loan current	1,978	1,932
Host State loan non-current	63,069	65,046
Total	65,047	66,978

11.1 The loan is recognized at amortized cost using the effective interest rate. The effective interest rate is applied to each stream of drawings from the total capital amount available.

11.2 Repayment of the host State loan commenced on 30 June 2016, the date on which the rental agreement of the Court concerning interim premises expired. States Parties that did not pay the one-time contribution are assessed annually for loan repayment. The following table illustrates the remaining contractual maturity of the loan:

<i>In thousands of euros</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Host State loan	3,585	10,755	77,080	91,420

12. Deferred revenue and accrued expenses

<i>In thousands of euros</i>	2021	2020
Assessed contributions in advance	18,276	20,701
Deferred revenue and advanced voluntary contributions	431	1,301
Accrued expenses	3,425	2,941
Accrual on host State loan	1,653	1,698
Total	23,785	26,641

12.1 Assessed contributions received in advance: €18,276 thousand was received from States Parties prior to the year to which they relate. The details of received contributions relating to year 2022 by State Party is provided in Schedule 1.

12.2 Deferred voluntary contributions represent awards from donors, subject to conditions, for which implementation is expected in the future financial period. The amount of €311 thousand relates to the activities of the Trust Fund “Building Legal Expertise and Fostering Cooperation” and “Junior Professional Officer Programme”. These contributions will be recognized as revenue, as and when the conditions are satisfied. Voluntary contributions received in advance represent awards from donors, the contract arrangements for which are expected to be finalised in the future financial period. The amount of €120 thousand relates to the activities of the Trust Fund “Building Legal Expertise and Fostering Cooperation” and “Development of Interns and Visiting Professionals”. Details of voluntary contributions transferred subject to conditions as of 31 December 2021 and contributions received in advance are provided in Schedule 6.

12.3 Accrued expenses represent the amount of goods and services delivered for which the invoices were not yet received by the reporting date.

12.4 The accrual on the Host State loan represents the interest accrued on Host State loan until 31 December 2021 due for payment in February 2022.

13. Provisions

<i>In thousands of euros</i>	2021	2020
Provision for litigation	46	7
Provision for US tax	84	86
Total	130	93

Changes in provisions

<i>In thousands of euros</i>	<i>Litigation provision</i>	<i>US tax provision</i>	<i>Total</i>
Provision as at 1 January 2021	7	86	93
Increase in provision	44	61	105
Decrease due to payments	-	(48)	(48)
Decrease due to reversals	(5)	(15)	(20)
Provision as at 31 December 2021	46	84	130

13.1 Provision for litigation of €46 thousand corresponds to estimated liability of the Court for cases filed by current or former staff members of the Court with the Administrative Tribunal of the International Labour Organization (ILOAT). In addition there are other cases pending which are either disclosed as contingent liabilities or it is considered that the possibility of an outflow of resources is remote.

13.2 Provision for US tax liability: According to the practice and fundamental principles of the International Civil Service, as determined by the ILOAT, all employees of the Court are entitled to exemption from taxation on Court salaries, emoluments and allowances paid by the Court. The calculated tax liability is €84 thousand estimated for the year 2021 for United States taxpayers on the payroll of the Court during this period.

14. Net assets/equity

<i>In thousands of euros</i>	2021	2020 (restated)
General		
Contingency Fund	5,242	5,242
Working Capital Fund	11,540	11,540
General Funds		
Funds for Employee Benefit Liabilities	144	657
Cash Surplus / (Deficit)	(3,719)	(8,339)
Other General Fund	50,634	64,951
Remeasurement of post-employment related plans	(7,683)	(26,450)
Total General balances	56,158	47,601
Trust Funds	2,978	2,138
Total	59,136	49,740

14.1 Remeasurement of post-employment related plans: the balance of €7,683 thousand represents actuarial losses relating to pension of Judges and after service health insurance plan of the Court's staff.

15. Revenue

<i>In thousands of euros</i>	2021	2020
Assessed contributions (non-exchange)		
To programme budget	145,059	145,500
To major repairs and replacement	-	4
Change in provision for doubtful debt	(2,928)	(1,825)
<i>Sub-total assessed contributions</i>	<i>142,131</i>	<i>143,679</i>
Voluntary contributions (non-exchange)		
To trust funds	2,040	1,416
<i>Sub-total voluntary contributions</i>	<i>2,040</i>	<i>1,416</i>
Financial revenue (exchange)		
Interest revenue	30	43
Net foreign exchange gain	-	-
<i>Sub-total financial revenue</i>	<i>30</i>	<i>43</i>
Other revenue (exchange)		
Other miscellaneous revenue	283	883
<i>Sub-total other revenue</i>	<i>283</i>	<i>883</i>
Total revenue	144,484	146,021

15.1 Assessed contributions to programme budget: the Assembly, in its resolution ICC-ASP/19/Res.1, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2021 in the amount of €148,259 thousand. €3,200 thousand of the total appropriations relates to contributions to the Secretariat of the Trust Fund for Victims and is reported separately in the financial statements of the Trust Fund.

15.2 The Court recognizes revenue when the inflow of the economic benefits or service potential is probable. For the doubtful debt estimated in relation to the assessed contributions receivable the revenue is reduced and will be reinstated once the uncertainty over collection is removed. In 2021, an estimate of a doubtful debt provision increased by €2,928 thousand.

15.3 Voluntary contributions revenue comprises of: €589 thousand received from donors under arrangements subject to conditions; €1,252 thousand received under arrangements with restrictions and €198 thousand was donations for Trust Fund projects of the Court.

Contributions in kind

15.4 In 2021 the Court received services-in-kind related to short-term pro bono personnel. These resources provide expertise in specific areas that help support the activities of the Court. The value of such services received by the Court in 2021 is estimated at €1.6 million.

15.5 In 2021 the Twentieth session of the Assembly of State Parties was conducted at the World Forum Convention Centre in The Hague. The premises were provided by the host State. The approximate amount of this donation in kind is €326 thousand

16. Employee benefit expenses

<i>In thousands of euros</i>	2021	2020 (restated)
Judges' salaries	3,062	3,260
Judges' entitlements and allowances	1,554	1,692
Staff salaries	60,165	61,638
Staff entitlements and allowances	30,666	32,878
Temporary assistance	18,100	17,099
Total	113,547	116,567

16.1 In 2021 one ex-gratia payment for €1,614 (equivalent of 98,000 Sudanese Pounds) was made.

17. Travel and hospitality expenses

<i>In thousands of euros</i>	2021	2020
Hospitality	7	9
Travel	2,231	2,063
Total	2,238	2,072

18. Expenses for contractual services

<i>In thousands of euros</i>	2021	2020
Public information	274	164
External translation	46	26
Training	348	394
Consultants and individual contractors	3,324	2,683
Other contractual services	2,062	1,842
Total	6,054	5,109

19. Expenses for counsel fees

<i>In thousands of euros</i>	2021	2020
Counsel for defence	4,612	3,632
Counsel for victims	1,498	1,517
Total	6,110	5,149

20. Operating expenses

<i>In thousands of euros</i>	2021	2020
Rental, utility and maintenance	7,096	6,657
Communications and software maintenance	3,534	3,888
Witness-related expenses	2,054	1,421
Other operating expenses	1,657	1,943
Total	14,341	13,909

20.1 Operating expenses include €2,924 thousand lease payments, recognized as operating lease expenses during the year. No sublease payments or contingent rent payments were made or received. The Court has lease agreements with Detention Centre located in the Netherlands and offices in New York, USA, Ivory Coast, Georgia, Central African Republic and Uganda. Other lease arrangements relate to leased office equipment. All contracts are cancellable at a notice period of less than 12 months, except the office space in New York for which non-cancellable period is till 31 January 2027. Commitments for non-cancellable leases are disclosed in the note 26.

21. Supplies and materials expenses

<i>In thousands of euros</i>	2021	2020
Office supplies	233	378
Library books, magazines and subscriptions	253	199
Other supplies	415	332
Low value asset purchases	159	500
Total	1,060	1,409

21.1 Low value asset purchases: represent furniture and fittings, ICT equipment and other assets with a value below €1,000 which is not capitalized.

22. Depreciation, amortization and impairment

<i>In thousands of euros</i>	2021	2020
Depreciation	8,625	9,269
Amortization	404	464
Total	9,029	9,733

22.1 No material impairment losses were incurred in 2021.

23. Financial expenses

<i>In thousands of euros</i>	2021	2020
Bank charges	74	51
Interest expense on the host State loan	1,653	1,698
Foreign currency exchange loss	30	15
Total	1,757	1,764

23.1 Interest expense on the host State loan amounting to €1,653 thousand is recognized on an effective interest rate basis.

24. Statement of comparison of budget and actual amounts

24.1 The Court's budget and accounts are prepared on different bases. The Statement of financial position, Statement of financial performance, Statement of changes in net assets/equity and Statement of cash flows are prepared on a full accrual basis, whereas the Statement of comparison of budget and actual amounts (Statement V) is prepared on a modified cash basis of accounting.

24.2 As required under IPSAS 24, where the financial statements and the budget are not prepared on a comparable basis, the actual amounts presented on a comparable basis to the budget are reconciled to the actual amounts presented in the financial statements, identifying separately any basis, timing and entity differences. There are also differences in formats and classification schemes adopted for the presentation of financial statements and the budget.

24.3 Differences in bases occur when the approved budget is prepared on a basis other than the accounting basis, as stated in note 24.1 above.

24.4 Timing differences occur when the budget period differs from the reporting period reflected in the financial statements. There are no timing differences for the Court for the purposes of comparison of the budget and the actual amounts.

24.5 Entity differences occur as the budget includes the Secretariat for the Trust Fund of Victims (note 1.2(g)) which is not part of the reporting entity for which the financial statements are prepared. On the other hand, the annual programme budget does not include the trust funds segments, whereas the financial statements do.

24.6 Differences in presentation are due to differences in the format and classification schemes adopted for the presentation of the Statement of cash flows and Statement of comparison of budget and actual amounts.

24.7 Reconciliation between the actual amounts on a comparable basis in the Statement of comparison of budget and actual amounts (Statement V) and the actual amounts in the Statement of cash flows (Statement IV) for the period ended 31 December 2021 is presented below:

<i>In thousands of euros</i>	<i>Operating</i>	<i>Investing</i>	<i>Financing</i>	<i>Total</i>
Actual amount on comparable basis (Statement V)	1,543	-	-	1,543
Basis differences	5,588	-	-	5,588
Presentation differences	-	(1,485)	(3,584)	(5,069)
Entity differences	(412)	-	-	(412)
Actual amount in the Statement of cash flows (Statement IV)	6,719	(1,485)	(3,584)	1,650

24.8 Open commitments including open purchase orders and net cash flows from operating, investing and financing activities are presented as basis differences. Revenue and other fund related expenses that do not form part of the Statement of Comparison of Budget and

Actual Amounts are reflected as presentation differences. Under entity differences, the activities of the Secretariat of the Trust Fund for Victims are not reported in the financial statements, but are included in the budgetary process. The trust funds are included in the financial statements but are not part of the actual amounts on a comparable basis.

24.9 An explanation of material differences between the budget and actual amounts is included in the report on activities and programme performance of the International Criminal Court for the year 2021. Following table provides reconciliation between the surplus / (deficit) as per statement of comparison of budget and actual amounts (Statement V) and surplus / deficit in the Statement of financial performance (Statement II).

<i>In thousands of euros</i>	2021
Surplus / (deficit) per Statement of Comparison of Budget and Actual Amounts (Statement V)	1,543
Revenue adjustments	
(Increase)/decrease in provision for doubtful debt on assessed contributions	(2,928)
Appropriations for the Secretariat of the Trust Fund for Victims	(3,200)
Other revenue	313
Trust funds revenue	2,040
Sub-total revenue adjustments	(3,775)
Expense adjustments	
Property, plant and equipment, and intangible assets	1,248
Expenses of the Secretariat of the Trust Fund for Victims	3,199
Timing difference - Commitments and accrued expenses	2,985
Timing difference – Prepayments	271
Employee benefit liability related expenses	(4,865)
Depreciation and amortization of property, plant and equipment, and intangible assets	(9,029)
Financial expenses	(29)
Trust funds expenses	(1,200)
Sub-total expense adjustments	(7,420)
Surplus / (deficit) for the period (Statement II)	(9,652)

25. Segment Reporting

Statement of financial position by segment as at 31 December 2021

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Inter- segment</i>	<i>Total</i>
Assets				
<i>Current assets</i>				
Cash and cash equivalents	25,230	3,521	-	28,751
Accounts receivable (non-exchange transactions)	23,307	95	-	23,402
Other accounts receivable	498	1	(5)	494
Prepayments and other current assets	2,759	2	-	2761
<i>Total current assets</i>	<i>51,794</i>	<i>3,619</i>	<i>(5)</i>	<i>55,408</i>
<i>Non-current assets</i>				
Accounts receivable (non-exchange transactions)	18	-	-	18
Other accounts receivable	35	-	-	35
Property, plant and equipment	152,132	-	-	152,132
Intangible assets	3,226	-	-	3,226
Reimbursement right	30,383	-	-	30,383
<i>Total non-current assets</i>	<i>185,794</i>	<i>-</i>	<i>-</i>	<i>185,794</i>
Total assets	237,588	3,619	(5)	241,202
Liabilities				
<i>Current liabilities</i>				
Accounts payable	4,776	157	(5)	4,928
Employee benefit liabilities	11,181	35	-	11,216
Host State loan	1,978	-	-	1,978
Deferred revenue and accrued expenses	23,337	448	-	23,785
Provisions	130	-	-	130
<i>Total current liabilities</i>	<i>41,402</i>	<i>640</i>	<i>(5)</i>	<i>42,037</i>
<i>Non-current liabilities</i>				
Accounts payable	-	-	-	-
Employee benefit liabilities	76,959	1	-	76,960
Host State loan	63,069	-	-	63,069
<i>Total non-current liabilities</i>	<i>140,028</i>	<i>1</i>	<i>-</i>	<i>140,029</i>
Total liabilities	181,430	641	(5)	182,066
Net assets/equity				
Contingency Fund	5,242	-	-	5,242
Working Capital Fund	11,540	-	-	11,540
Other fund balances	39,376	2,978	-	42,354
Total net assets/equity	56,158	2,978	-	59,136
Total liabilities and net assets/equity	237,588	3,619	(5)	241,202

Statement of financial position by segment as at 31 December 2020

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Inter- segment</i>	<i>Total (reclassified)</i>
Assets				
<i>Current assets</i>				
Cash and cash equivalents	23,162	3,931	-	27,093
Accounts receivable (non-exchange transactions)	28,370	5	-	28,375
Other accounts receivable	769	2	(30)	741
Prepayments and other current assets	2,912	2	-	2914
<i>Total current assets</i>	<i>55,213</i>	<i>3,940</i>	<i>(30)</i>	<i>59,123</i>
<i>Non-current assets</i>				
Accounts receivable (non-exchange transactions)	23	-	-	23
Property, plant and equipment	160,154	-	-	160,154
Intangible assets	2,620	-	-	2,620
Reimbursement right	33,029	-	-	33,029
<i>Total non-current assets</i>	<i>195,826</i>	<i>-</i>	<i>-</i>	<i>195,826</i>
Total assets	251,039	3,940	(30)	254,949
Liabilities				
<i>Current liabilities</i>				
Accounts payable	5,373	455	(30)	5,798
Employee benefit liabilities	11,700	28	-	11,728
Host State loan	1,932	-	-	1,932
Deferred revenue and accrued expenses	25,323	1,318	-	26,641
Provisions	93	-	-	93
<i>Total current liabilities</i>	<i>44,421</i>	<i>1,801</i>	<i>(30)</i>	<i>46,192</i>
<i>Non-current liabilities</i>				
Accounts payable	417	-	-	417
Employee benefit liabilities	93,554	-	-	93,554
Host State loan	65,046	-	-	65,046
<i>Total non-current liabilities</i>	<i>159,017</i>	<i>-</i>	<i>-</i>	<i>159,017</i>
Total liabilities	203,438	1,801	(30)	205,209
Net assets/equity				
Contingency Fund	5,242	-	-	5,242
Working Capital Fund	11,540	-	-	11,540
Other fund balances	30,820	2,138	-	32,958
Total net assets/equity	47,602	2,138	-	49,740
Total liabilities and net assets/equity	251,039	3,939	(30)	254,949

Statement of financial performance by segment for the year ended 31 December 2021

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Total</i>
Revenue			
Assessed contributions	142,131	-	142,131
Voluntary contributions	-	2,040	2,040
Financial revenue	30	-	30
Other revenue	283	-	283
Total revenue	142,444	2,040	144,484
Expenses			
Employee benefit expenses	112,866	681	113,547
Travel and hospitality	2,212	26	2,238
Contractual services	5,729	325	6,054
Counsel fees	6,110	-	6,110
Operating expenses	14,193	148	14,341
Supplies and materials	1,042	18	1,060
Depreciation and amortization	9,029	-	9,029
Financial expenses	1,755	2	1,757
Total expenses	152,936	1,200	154,136
Surplus/(deficit) for the period	(10,492)	840	(9,652)

Statement of financial performance by segment for the year ended 31 December 2020

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Total</i>
Revenue			
Assessed contributions	143,679	-	143,679
Voluntary contributions	-	1,416	1,416
Financial revenue	43	-	43
Other revenue	883	-	883
Total revenue	144,605	1,416	146,021
Expenses			
Employee benefit expenses	116,001	566	116,567
Travel and hospitality	1,980	92	2,072
Contractual services	4,750	359	5,109
Counsel fees	5,149	-	5,149
Operating expenses	13,441	468	13,909
Supplies and materials	1,399	10	1,409
Depreciation and amortization	9,733	-	9,733
Financial expenses	1,766	(2)	1,764
Total expenses	154,219	1,493	155,712
Surplus/(deficit) for the period	(9,614)	(77)	(9,691)

26. Commitments and operating leases**Commitments**

26.1 At 31 December 2021 commitments of the Court for goods and services contracted but not delivered amounted €2,379 thousand.

Operating lease commitments

<i>In thousands of euros</i>	<i>2021</i>	<i>2020</i>
Office facility operating leases	496	556
Other leases	96	90
Total operating lease commitments	592	646

Operating lease commitments by term

Less than one year	188	178
One to five years	395	365
Over five years	9	104
Total operating lease commitments	592	646

27. Contingent liabilities

27.1 At the end of 2021, four cases filed by staff members of the Court with the ILOAT have been identified for which it is not considered likely that an outflow of economic resources will be required. A total of approximately €65 thousand is disclosed as contingent liabilities for these cases. In addition, there are cases from current or former staff members of the Court the liability for which cannot be reliably estimated.

28. Related party disclosures

Key management Personnel

28.1 Key management personnel are defined as the President, the Chef de Cabinet, the Registrar, the Prosecutor, the Deputy Prosecutor and Directors.

28.2 The aggregate remuneration paid to key management personnel includes net salaries, post adjustment, entitlements, assignment and other grants, rental subsidy, employer contributions to the pension plan and current health insurance contributions.

28.3 The amounts paid during the year and outstanding balances of receivables at year end are as follows:

<i>In thousands of euros</i>	<i>No. of individuals</i>	<i>Aggregate remuneration</i>	<i>Receivables</i>
Key management personnel	15	3,391	114

28.4 Key management personnel also qualify for post-employment benefits and other long-term benefits. At year end, accrued liabilities amounted to:

<i>In thousands of euros</i>	<i>Annual leave accrual</i>	<i>Other long-term benefits</i>	<i>Post-employment benefits</i>	<i>Total</i>
Key management personnel	356	675	2,710	3,741

Trust Fund for Victims

28.5 In its resolution ICC-ASP/1/Res.6, the Assembly established the Trust Fund for Victims for the benefit of victims of crimes within the jurisdiction of the Court, and the families of such victims.

28.6 In the annex to that resolution, the Assembly established a Board of Directors, which is responsible for management of the Trust Fund, and decided that the Registrar of the Court shall be responsible for providing such assistance as is necessary for the proper functioning of the Board in carrying out its tasks and shall participate in the meetings of the Board in an advisory capacity.

28.7 Amounts due to/from towards the Secretariat of the Trust Fund for Victims represents amount assessed for funding of the Secretariat net of expenses incurred against this assessment. In its resolution ICC-ASP/3/Res. 7, the Assembly decided that, pending further evaluation by the Assembly, the Secretariat would be funded by the regular budget. The Court assesses States Parties for the budget of the Secretariat. In substance, the Court collects assessed contributions as an agent of the Trust Fund and these assessments do not increase net assets or revenue of the Court, but are recognized as a payable to the Trust Fund. The payable to the Trust Fund is reduced as expenses are incurred by the Secretariat. Liabilities to vendors and the staff of the Secretariat are settled directly by the Court. Settlement of yearend receivables or payables, coincides with finalization of cash surplus, in accordance with the Financial Regulations and Rules of the Court, for the year in which receivable/payable was recognized.

28.8 The Court provides various services to the Trust Fund for Victims, including office space, equipment and administrative services free of charge.

29. Write-off losses of cash and receivables

29.1 A total amount of €3 thousand was written off as the value of receivables deemed to be irrecoverable.

30. Events after the reporting date

30.1 On the date of signing of these accounts, there were no material events, favourable or unfavourable, between the reporting date and the date on which the financial statements were authorized for issue that affected these statements.

Annex

Schedule 1

International Criminal Court - Status of contributions as at 31 December 2021
(in euros)

States Parties	Outstanding as	Collections	Outstanding	Assessed	Credits	Collections	Outstanding	Total	Receipts
	at 31-12-2020				from 2020				
	Prior years				2021			outstanding	2022
Afghanistan	-	-	-	15,173	-	-	15,173	15,173	-
Albania	-	-	-	21,267	-	21,267	-	-	-
Andorra	-	-	-	13,310	-	13,310	-	-	-
Antigua and Barbuda	27,855	-	27,855	5,539	-	-	5,539	33,394	-
Argentina	4,666,140	2,233,311	2,432,829	2,425,169	-	-	2,425,169	4,857,998	-
Australia	-	-	-	5,857,557	4,000,145	1,857,412	-	-	-
Austria	-	-	-	1,907,777	790,000	1,117,777	-	-	341,000
Bangladesh	-	-	-	15,360	-	15,360	-	-	-
Barbados	-	-	-	18,518	-	18,518	-	-	-
Belgium	-	-	-	2,317,843	2,317,843	-	-	-	2,317,843
Belize	2,756	-	2,756	2,747	-	-	2,747	5,503	-
Benin	-	-	-	8,387	-	8,387	-	-	-
Bolivia	42,526	42,389	137	42,389	-	-	42,389	42,526	-
Bosnia and Herzegovina	-	-	-	31,828	-	31,828	-	-	-
Botswana	-	-	-	39,306	-	39,306	-	-	-
Brazil	16,543,356	8,935,210	7,608,146	8,230,575	-	-	8,230,575	15,838,721	-
Bulgaria	-	-	-	128,639	-	128,639	-	-	-
Burkina Faso	3,348	3,348	-	8,122	-	8,122	-	-	1
Cabo Verde	1,636	1,636	-	2,747	-	2,747	-	-	-
Cambodia	-	-	-	14,908	-	14,908	-	-	-
Canada	-	-	-	7,246,426	7,246,426	-	-	-	7,615,986
Central African Republic	13,813	-	13,813	2,747	-	-	2,747	16,560	-
Chad	-	-	-	10,715	-	-	10,715	10,715	-
Chile	-	-	-	1,078,689	-	1,078,689	-	-	-
Colombia	46,163	46,163	-	763,299	-	763,299	-	-	-
Comoros	27,456	-	27,456	2,747	-	-	2,747	30,203	-
Congo	111,046	-	111,046	16,620	-	-	16,620	127,666	-
Cook Islands	-	-	-	2,747	2	2,745	-	-	2
Costa Rica	-	-	-	164,350	46,524	117,826	-	-	44,531
Côte d'Ivoire	24,770	24,770	-	35,995	-	-	35,995	35,995	-
Croatia	-	-	-	222,036	-	222,036	-	-	-
Cyprus	-	-	-	95,485	-	95,485	-	-	-
Czechia	-	-	-	824,352	-	824,352	-	-	-
Democratic Republic of the Congo	-	-	-	14,499	-	-	14,499	14,499	-
Denmark	-	-	-	1,468,440	-	1,468,440	-	-	-
Djibouti	-	-	-	2,747	2,747	-	-	-	2,765
Dominica	-	-	-	2,747	-	-	2,747	2,747	-
Dominican Republic	2,732	2,732	-	146,870	-	146,214	656	656	-
Ecuador	212,776	207,571	5,205	212,092	-	-	212,092	217,297	-
El Salvador	-	-	-	31,828	819	31,009	-	-	-
Estonia	-	-	-	103,442	-	103,442	-	-	-
Fiji	3,556	3,556	-	8,387	-	8,387	-	-	-
Finland	-	-	-	1,115,870	1,100,000	15,870	-	-	-
France	-	-	-	12,528,471	290	12,528,181	-	-	-
Gabon	41,707	-	41,707	41,578	-	-	41,578	83,285	-
Gambia	-	-	-	2,747	-	2,747	-	-	-
Georgia	-	-	-	21,267	-	21,267	-	-	-
Germany	-	-	-	16,141,556	291	16,141,265	-	-	-
Ghana	46,122	44,304	1,818	41,771	-	-	41,771	43,589	-
Greece	-	-	-	970,038	-	970,038	-	-	-
Grenada	-	-	-	2,747	-	2,747	-	-	-
Guatemala	676	676	-	99,321	-	99,321	-	-	-
Guinea	40,759	-	40,759	8,100	-	-	8,100	48,859	-
Guyana	-	-	-	5,496	3,558	1,938	-	-	4,206
Honduras	37	-	37	25,007	-	-	25,007	25,044	-
Hungary	-	-	-	551,588	551,588	-	-	-	666,336
Iceland	-	-	-	74,218	-	74,218	-	-	104,376
Ireland	-	-	-	983,348	-	983,348	-	-	-
Italy	-	-	-	8,765,213	145	8,765,068	-	-	-
Japan	-	-	-	24,237,845	-	24,237,845	-	-	-
Jordan	-	-	-	55,699	-	55,699	-	-	-

States Parties	Outstanding as at 31-12-2020			Assessed	Credits from 2020		Outstanding	Total outstanding	Receipts relating to 2022
	Collections	Outstanding			Collections	Outstanding			
	Prior years			2021					
Kenya	-	-	-	65,507	-	-	65,507	65,507	-
Kiribati	-	-	-	2,604	-	2,604	-	-	-
Latvia	-	-	-	124,564	-	124,564	-	-	348
Lesotho	168	-	168	2,747	-	-	2,747	2,915	-
Liberia	10,760	-	10,760	2,747	-	-	2,747	13,507	-
Liechtenstein	-	-	-	23,871	-	23,871	-	-	-
Lithuania	-	-	-	188,221	22,700	165,521	-	-	45,018
Luxembourg	-	-	-	177,515	-	177,515	-	-	-
Madagascar	10,985	10,985	-	10,991	-	10,991	-	-	-
Malawi	-	-	-	5,640	-	-	5,640	5,640	-
Maldives	-	-	-	10,704	10,704	-	-	-	-
Mali	-	-	-	11,135	-	11,135	-	-	-
Malta	-	-	-	44,994	-	44,994	-	-	-
Marshall Islands	2,736	2,736	-	2,747	-	2,747	-	-	-
Mauritius	-	-	-	29,224	-	29,224	-	-	-
Mexico	3,435,483	3,435,483	-	3,424,431	-	3,424,431	-	-	145
Mongolia	-	-	-	13,310	-	13,310	-	-	-
Montenegro	-	-	-	10,561	-	10,561	-	-	-
Namibia	-	-	-	23,871	-	-	23,871	23,871	-
Nauru	-	-	-	2,747	2,569	178	-	-	6
Netherlands	-	-	-	3,594,134	1,250,000	2,344,134	-	-	2,300,000
New Zealand	-	-	-	807,209	807,209	-	-	-	931,470
Niger	48,254	48,254	-	5,640	-	122	5,518	5,518	-
Nigeria	1,349,674	1,274,021	75,653	675,391	-	-	675,391	751,044	-
North Macedonia	-	-	-	19,654	-	19,654	-	-	-
Norway	-	-	-	2,119,441	-	2,119,441	-	-	-
Panama	1,061	1,061	-	119,960	-	119,960	-	-	3,766
Paraguay	59,926	59,926	-	43,812	-	43,812	-	-	11
Peru	434,184	-	434,184	419,538	-	-	419,538	853,722	-
Poland	-	-	-	2,125,694	2,125,694	-	-	-	2,425,613
Portugal	-	-	-	927,649	-	927,649	-	-	1,023,038
Republic of Korea	-	-	-	6,239,369	-	6,239,369	-	-	-
Republic of Moldova	-	-	-	7,957	-	7,957	-	-	-
Romania	-	-	-	524,732	145	524,587	-	-	-
Saint Kitts and Nevis	5,501	10	5,491	2,747	-	-	2,747	8,238	-
Saint Lucia	-	-	-	2,747	-	2,747	-	-	-
Saint Vincent and the Grenadines	-	-	-	2,747	-	2,747	-	-	-
Samoa	-	-	-	2,604	18	2,586	-	-	12
San Marino	-	-	-	5,353	-	5,353	-	-	-
Senegal	87	-	87	15,317	-	-	15,317	15,404	-
Serbia	-	-	-	74,218	-	74,218	-	-	-
Seychelles	-	-	-	5,496	-	5,496	-	-	-
Sierra Leone	-	-	-	2,747	-	2,747	-	-	332
Slovakia	-	-	-	405,521	405,521	-	-	-	449,120
Slovenia	-	-	-	201,386	-	201,386	-	-	-
South Africa	-	-	-	720,910	-	720,910	-	-	-
Spain	-	-	-	5,687,999	145	5,687,854	-	-	-
State of Palestine	-	-	-	21,973	-	21,973	-	-	-
Suriname	42,646	-	42,646	13,751	-	-	13,751	56,397	-
Sweden	-	-	-	2,401,297	145	2,401,152	-	-	-
Switzerland	-	-	-	3,050,739	-	3,050,739	-	-	-
Tajikistan	-	-	-	10,991	-	10,561	430	430	-
Timor-Leste	221	221	-	5,353	-	5,353	-	-	-
Trinidad and Tobago	-	-	-	106,046	12,692	50,111	43,243	43,243	-
Tunisia	15,945	15,945	-	71,373	-	71,373	-	-	-
Uganda	2,061	2,061	-	15,317	-	15,317	-	-	-
United Kingdom	-	-	-	12,104,865	145	12,104,720	-	-	-
United Republic of Tanzania	15,407	-	15,407	15,360	-	-	15,360	30,767	-
Uruguay	231,354	231,354	-	230,610	-	197,761	32,849	32,849	-
Vanuatu	2,756	2,756	-	2,747	-	2,747	-	-	-
Venezuela	10,798,393	-	10,798,393	2,018,603	-	-	2,018,603	12,816,996	-
Zambia	74,908	-	74,908	15,317	-	-	15,317	90,225	-
Rounding difference	-	-	-	138	-	138	-	-	-
Total (123 States Parties)	38,401,740	16,630,479	21,771,261	148,258,884	20,698,065	113,065,377	14,495,442	36,266,703	18,275,925

Schedule 2

International Criminal Court - Status of Working Capital Fund and Contingency Fund as at 31 December 2021 (in euros)

Status of Working Capital Fund

	2021	2020
Balance at beginning of financial period	11,539,923	5,950,165
Receipts from States Parties	30	602
Refunds to withdrawn States (Schedule 3)	-	-
Temporary withdrawal for liquidity	-	-
Replenishments	-	5,589,156
Cash Surplus (Schedule 5)	-	-
Balance as at 31 December	11,539,953	11,539,923
Established level	11,600,000	11,600,000
Due from States Parties (Schedule 3)	(522)	(552)
Funding shortage / to be financed through future surplus funds	(59,525) ¹	(59,525)
Temporary withdrawal for liquidity	-	-
Balance as at 31 December	11,539,953	11,539,923

Status of Contingency Fund

	2021	2020
Balance at beginning of financial period	5,241,317	5,241,317
Receipts from States Parties	92	-
Refund to withdrawn State	-	-
Replenishments	-	-
Balance as at 31 December	5,241,409	5,241,317
Established level	7,000,000	7,000,000
Due from States Parties (Schedule 4)	(203)	(295)
Funding shortage	(1,758,388)	(1,758,388)
Balance as at 31 December	5,241,409	5,241,317

¹⁾ ICC-ASP/19/Res.1, Section B, para. 5

Schedule 3

International Criminal Court - Status of advances to the Working Capital Fund as at 31 December 2021 (in euros)

<i>States Parties</i>	<i>Working Capital Fund as at 31/12/2020</i>	<i>Assessed in 2021</i>	<i>Working Capital Fund as at 31/12/2021</i>	<i>Total Collections</i>	<i>Total Outstanding</i>
Afghanistan	1,042	-	1,042	1,042	-
Albania	1,700	-	1,700	1,700	-
Andorra	1,317	-	1,317	1,317	-
Antigua and Barbuda	383	-	383	383	-
Argentina	130,081	-	130,081	130,081	-
Australia	423,006	-	423,006	423,006	-
Austria	144,195	-	144,195	144,195	-
Bangladesh	1,157	-	1,157	1,157	-
Barbados	1,420	-	1,420	1,420	-
Belgium	178,736	-	178,736	178,736	-
Belize	192	-	192	192	-
Benin	574	-	574	574	-
Bolivia	2,026	-	2,026	2,026	-
Bosnia and Herzegovina	2,827	-	2,827	2,827	-
Botswana	2,844	-	2,844	2,844	-
Brazil	651,955	-	651,955	651,955	-
Bulgaria	8,760	-	8,760	8,760	-
Burkina Faso	678	-	678	678	-
Cabo Verde	192	-	192	192	-
Cambodia	765	-	765	765	-
Canada	562,882	-	562,882	562,882	-
Central African Republic	192	-	192	184	8
Chad	694	-	694	694	-
Chile	70,468	-	70,468	70,468	-
Colombia	55,945	-	55,945	55,945	-
Comoros	192	-	192	184	8
Congo	1,054	-	1,054	719	335
Cook Islands	192	-	192	192	-
Costa Rica	8,186	-	8,186	8,186	-
Côte d'Ivoire	1,891	-	1,891	1,891	-
Croatia	21,243	-	21,243	21,243	-
Cyprus	8,552	-	8,552	8,552	-
Czechia	69,305	-	69,305	69,305	-
Democratic Republic of the Congo	872	-	872	872	-
Denmark	119,377	-	119,377	119,377	-
Djibouti	192	-	192	192	-
Dominica	192	-	192	192	-
Dominican Republic	8,687	-	8,687	8,687	-
Ecuador	10,776	-	10,776	10,776	-
El Salvador	1,448	-	1,448	1,448	-
Estonia	7,426	-	7,426	7,426	-
Fiji	574	-	574	574	-
Finland	92,512	-	92,512	92,512	-
France	991,237	-	991,237	991,237	-
Gabon	3,509	-	3,509	3,509	-
Gambia	192	-	192	192	-
Georgia	1,437	-	1,437	1,437	-
Germany	1,284,767	-	1,284,767	1,284,767	-
Ghana	2,879	-	2,879	2,879	-
Greece	104,443	-	104,443	104,443	-
Grenada	192	-	192	192	-
Guatemala	5,257	-	5,257	5,257	-
Guinea	295	-	295	161	134
Guyana	295	-	295	295	-
Honduras	1,524	-	1,524	1,524	-
Hungary	39,879	-	39,879	39,879	-
Iceland	4,739	-	4,739	4,739	-
Ireland	71,167	-	71,167	71,167	-
Italy	776,271	-	776,271	776,271	-
Japan	1,947,572	-	1,947,572	1,947,572	-
Jordan	3,994	-	3,994	3,994	-
Kenya	3,004	-	3,004	3,004	-

<i>States Parties</i>	<i>Working Capital Fund as at 31/12/2020</i>	<i>Assessed in 2021</i>	<i>Working Capital Fund as at 31/12/2021</i>	<i>Total Collections</i>	<i>Total Outstanding</i>
Kiribati	209	-	209	209	-
Latvia	9,283	-	9,283	9,283	-
Lesotho	192	-	192	192	-
Liberia	192	-	192	192	-
Liechtenstein	1,508	-	1,508	1,508	-
Lithuania	13,824	-	13,824	13,824	-
Luxembourg	13,694	-	13,694	13,694	-
Madagascar	574	-	574	574	-
Malawi	383	-	383	383	-
Maldives	295	-	295	295	-
Mali	661	-	661	661	-
Malta	3,054	-	3,054	3,054	-
Marshall Islands	192	-	192	192	-
Mauritius	2,378	-	2,378	2,378	-
Mexico	309,338	-	309,338	309,338	-
Mongolia	782	-	782	782	-
Montenegro	848	-	848	848	-
Namibia	1,907	-	1,907	1,907	-
Nauru	192	-	192	192	-
Netherlands	297,806	-	297,806	297,806	-
New Zealand	49,835	-	49,835	49,835	-
Niger	383	-	383	383	-
Nigeria	29,500	-	29,500	29,500	-
North Macedonia	1,420	-	1,420	1,420	-
Norway	162,178	-	162,178	162,178	-
Panama	5,788	-	5,788	5,788	-
Paraguay	2,321	-	2,321	2,321	-
Peru	24,290	-	24,290	24,290	-
Poland	167,461	-	167,461	167,461	-
Portugal	81,958	-	81,958	81,958	-
Republic of Korea	385,161	-	385,161	385,161	-
Republic of Moldova	678	-	678	678	-
Romania	38,777	-	38,777	38,777	-
Saint Kitts and Nevis	192	-	192	192	-
Saint Lucia	192	-	192	192	-
Saint Vincent and the Grenadines	192	-	192	192	-
Samoa	192	-	192	192	-
San Marino	574	-	574	574	-
Senegal	1,039	-	1,039	1,039	-
Serbia	6,805	-	6,805	6,805	-
Seychelles	192	-	192	192	-
Sierra Leone	192	-	192	192	-
Slovakia	31,491	-	31,491	31,491	-
Slovenia	17,426	-	17,426	17,426	-
South Africa	70,159	-	70,159	70,159	-
Spain	512,418	-	512,418	512,418	-
State of Palestine	1,068	-	1,068	1,068	-
Suriname	971	-	971	971	-
Sweden	182,778	-	182,778	182,778	-
Switzerland	209,423	-	209,423	209,423	-
Tajikistan	678	-	678	678	-
Timor-Leste	486	-	486	486	-
Trinidad and Tobago	7,358	-	7,358	7,358	-
Tunisia	6,042	-	6,042	6,042	-
Uganda	1,129	-	1,129	1,129	-
United Kingdom	914,016	-	914,016	914,016	-
United Republic of Tanzania	1,157	-	1,157	1,157	-
Uruguay	12,719	-	12,719	12,719	-
Vanuatu	192	-	192	192	-
Venezuela	113,839	-	113,839	113,839	-
Zambia	1,129	-	1,129	1,092	37
Rounding difference	9	-	9	9	-
Total (123 States Parties)	11,540,475	-	11,540,475	11,539,953	522

Schedule 4**International Criminal Court - Status of contributions to the Contingency Fund for 2021 (in euros)**

<i>States Parties</i>	<i>Outstanding as at 31-12-2020</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2021</i>
Afghanistan	-	-	-	-
Albania	-	-	-	-
Andorra	-	-	-	-
Antigua and Barbuda	-	-	-	-
Argentina	-	-	-	-
Australia	-	-	-	-
Austria	-	-	-	-
Bangladesh	-	-	-	-
Barbados	-	-	-	-
Belgium	-	-	-	-
Belize	-	-	-	-
Benin	-	-	-	-
Bolivia	-	-	-	-
Bosnia and Herzegovina	-	-	-	-
Botswana	-	-	-	-
Brazil	-	-	-	-
Bulgaria	-	-	-	-
Burkina Faso	-	-	-	-
Cabo Verde	-	-	-	-
Cambodia	-	-	-	-
Canada	-	-	-	-
Central African Republic	-	-	-	-
Chad	-	-	-	-
Chile	-	-	-	-
Colombia	-	-	-	-
Comoros	46	-	-	46
Congo	73	-	-	73
Cook Islands	-	-	-	-
Costa Rica	-	-	-	-
Côte d'Ivoire	-	-	-	-
Croatia	-	-	-	-
Cyprus	-	-	-	-
Czechia	-	-	-	-
Democratic Republic of the Congo	-	-	-	-
Denmark	-	-	-	-
Djibouti	-	-	-	-
Dominica	-	-	-	-
Dominican Republic	-	-	-	-
Ecuador	-	-	-	-
El Salvador	-	-	-	-
Estonia	-	-	-	-
Fiji	-	-	-	-
Finland	-	-	-	-
France	-	-	-	-
Gabon	-	-	-	-
Gambia	-	-	-	-
Georgia	-	-	-	-
Germany	-	-	-	-
Ghana	-	-	-	-
Greece	-	-	-	-
Grenada	-	-	-	-
Guatemala	-	-	-	-
Guinea	84	-	-	84
Guyana	-	-	-	-
Honduras	-	-	-	-
Hungary	-	-	-	-
Iceland	-	-	-	-
Ireland	-	-	-	-
Italy	-	-	-	-
Japan	-	-	-	-
Jordan	-	-	-	-
Kenya	-	-	-	-
Kiribati	-	-	-	-
Latvia	-	-	-	-
Lesotho	-	-	-	-
Liberia	-	-	-	-
Liechtenstein	-	-	-	-

<i>States Parties</i>	<i>Outstanding as at 31-12-2020</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2021</i>
Lithuania	-	-	-	-
Luxembourg	-	-	-	-
Madagascar	-	-	-	-
Malawi	-	-	-	-
Maldives	-	-	-	-
Mali	-	-	-	-
Malta	-	-	-	-
Marshall Islands	-	-	-	-
Mauritius	-	-	-	-
Mexico	-	-	-	-
Mongolia	-	-	-	-
Montenegro	-	-	-	-
Namibia	-	-	-	-
Nauru	-	-	-	-
Netherlands	-	-	-	-
New Zealand	-	-	-	-
Niger	92	-	92	-
Nigeria	-	-	-	-
North Macedonia	-	-	-	-
Norway	-	-	-	-
Panama	-	-	-	-
Paraguay	-	-	-	-
Peru	-	-	-	-
Poland	-	-	-	-
Portugal	-	-	-	-
Republic of Korea	-	-	-	-
Republic of Moldova	-	-	-	-
Romania	-	-	-	-
Saint Kitts and Nevis	-	-	-	-
Saint Lucia	-	-	-	-
Saint Vincent and the Grenadines	-	-	-	-
Samoa	-	-	-	-
San Marino	-	-	-	-
Senegal	-	-	-	-
Serbia	-	-	-	-
Seychelles	-	-	-	-
Sierra Leone	-	-	-	-
Slovakia	-	-	-	-
Slovenia	-	-	-	-
South Africa	-	-	-	-
Spain	-	-	-	-
State of Palestine	-	-	-	-
Suriname	-	-	-	-
Sweden	-	-	-	-
Switzerland	-	-	-	-
Tajikistan	-	-	-	-
Timor-Leste	-	-	-	-
Trinidad and Tobago	-	-	-	-
Tunisia	-	-	-	-
Uganda	-	-	-	-
United Kingdom	-	-	-	-
United Republic of Tanzania	-	-	-	-
Uruguay	-	-	-	-
Vanuatu	-	-	-	-
Venezuela	-	-	-	-
Zambia	-	-	-	-
Total (123 States Parties)	295	-	92	203

Schedule 5

International Criminal Court - Status of cash surplus as at 31 December 2021 (in euros)¹

<i>Current year</i>	<i>2021</i>	<i>2020</i>
Credits		
Receipts of assessed contributions	133,763,442	130,650,812
Receipts of miscellaneous income	310,899	641,052
Brought forward / Cash Surplus 2017 ²	-	479,700
Brought forward / Information Technology Strategy project ³	165,000	307,000
	134,239,341	132,078,564
Charges		
Disbursed expenditures	140,611,841	139,199,965
Unliquidated obligations	5,792,866	5,362,741
Provision for US Tax liability	61,000	59,915
Provision for doubtful debt	44,000	-
Accrual for annual leave and relocation allowance for Judges	351,000	351,000
	146,860,707	144,973,621
Provisional cash surplus/(deficit)	(12,621,366)	(12,895,057)
Prior year's cash deficit	(3,719,118)	(8,338,981)
Carry Forward to next year for the Information Technology Strategy project ³	(327,000)	(165,000)
Provisional cash surplus/(deficit) after adjustments	(16,667,484)	(21,399,038)
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	(21,399,038)	(14,465,887)
Receipt of prior period contributions and other income	16,630,479	5,445,034
Savings on, or cancellation of, prior period obligations	1,049,441	681,872
Prior year's cash surplus/(deficit)	(3,719,118)	(8,338,981)
Reconciliation of provisional surplus/(deficit) to budget surplus/(deficit)		
Provisional cash surplus/(deficit)	(12,621,366)	(12,895,057)
Assessed contributions receivables	14,495,442	18,074,972
Assessed contributions / adjustment Burundi (host State loan share of withdrawn State)	143	143
Assessed contributions / difference between budgeted and actual host State loan amount	(27)	(27)
Miscellaneous income receipts	(310,899)	(641,052)
Budget surplus/(deficit) (Statement V)	1,563,293	4,538,979

¹Includes Major Program VI: Secretariat of the Trust Fund for Victims.

²ICC-ASP/18/Res.1, Part F

³ICC-ASP/19/Res.1, Part O; ICC-ASP/20/Res.1, Part O

Schedule 6

International Criminal Court - Status of voluntary contributions as at 31 December 2021 (in euros)

Trust Fund	Donors	Balance brought forward	Contributions received in 2021	Contributions recorded in 2021	Contributions deferred to 2022	Balance due from donors	Balance due to donors
General Trust Fund	United Kingdom	-	-	-	-	-	49,415
Sub-total		-	-	-	-	-	49,415
Building Legal Expertise and Fostering Cooperation, 2019-2020	European Commission	-	-	-	-	-	10,625
Sub-total		-	-	-	-	-	10,625
Building Legal Expertise and Fostering Cooperation, 2020-2022	European Commission	724,493	-	490,054	234,439	-	-
	France	150,000	70,000	150,000	70,000	-	-
Sub-total		874,493	70,000	640,054	304,439	-	-
The Cooperation ICC - KRSIJ	Kosovo Relocated Specialist Judicial Institution	-	964	964	-	-	-
Sub-total		-	964	964	-	-	-
Development of Interns and Visiting Professionals	France	-	50,000	-	50,000	-	-
	ICC Judge	-	3,600	3,600	-	-	-
	ICC Staff	-	11,617	11,617	-	-	-
Sub-total		-	65,217	15,217	50,000	-	-
Access to Justice Project of the Country Office, Uganda, 2019-2022	Denmark	-	134,228	134,228	-	-	-
Sub-total		-	134,228	134,228	-	-	-
Special Fund for Relocations	Belgium	-	-	95,000	-	95,000	-
	Luxembourg	-	35,000	35,000	-	-	-
Sub-total		-	35,000	130,000	-	95,000	-
Family Visit for Indigent Detainees	Germany	-	15,000	15,000	-	-	-
	Avocats Sans Frontières Belgique	-	20,000	20,000	-	-	-
	ICC Staff	-	300	300	-	-	-
Sub-total		-	35,300	35,300	-	-	-
Junior Professional Officer Programme	Finland	-	129,136	129,136	-	-	-
	France	-	107,684	107,684	-	-	-
	Germany	-	158,944	158,944	-	-	-
	Japan	231,600	53,932	285,532	-	-	-
	Republic of Korea	122,643	183,938	306,581	-	-	-
	Switzerland	72,396	102,999	98,530	76,865	-	-
Sub-total		426,639	736,633	1,086,406	76,865	-	-
Total voluntary contributions		1,301,132	1,077,342	2,042,169	431,304	95,000	60,040

Schedule 7

International Criminal Court - Status of trust funds as at 31 December 2021 (in euros)

<i>Trust Fund</i>	<i>Balance brought forward</i>	<i>Contributions recorded</i>	<i>Expenses</i>	<i>Balance carried forward</i>
General Trust Fund	10,669	-	-	10,669
Building Legal Expertise and Fostering Cooperation, 2020-2021	-	640,054	490,054	150,000
French Language and OIF	-	-	-	-
Cooperation ICC-KRSJI	-	964	964	-
Cooperation ICC-CILC, 2020-2022	-	-	-	-
20th Anniversary of the Rome Statute, 2018	6,277	-	-	6,277
Development of Interns and Visiting Professionals	47,304	15,217	6,216	56,305
ICC CO-UGA Access to Justice Project, 2019-2022	45,237	134,228	101,506	77,959
Special Fund for Relocations	1,851,392	130,000	154,766	1,826,626
Family Visits for Indigent Detainees	53,599	35,300	16,936	71,963
Junior Professional Officer Programme	-	1,086,406	426,992	659,414
Least Developed Countries	48,392	-	-	48,392
LDC Travel – Nominations of Judges	-	-	-	-
Sponsored Travel to External Conferences	-	-	-	-
Total	2,062,870	2,042,169	1,197,434	2,907,605

General description and purpose of 2021 trust funds disclosed in Schedule 7

The *General Trust Fund* relates to funds that had been provided by donors without specific purposes and implementation of which was on hold during 2021.

Contracts with the European Commission and other donors for the *Building Legal Expertise and Fostering Cooperation Programme* provide financial support to the implementation of the following three sub-projects:

- a) *Seminars, events and training for fostering cooperation, sharing expertise and building national capacity*: provides representatives and professionals from States Parties and non-States Parties, including situation countries, with opportunities to develop their knowledge as well as to share mutually relevant information, thus strengthening the Court's capacity to implement its mandate based on improved judicial cooperation; and to develop the knowledge and practical skills of legal professionals, build and maintain relationships with counsel and associations of lawyers, and provide a forum for consultations with the legal profession;
- b) *Legal Professional Programme*: provides representatives and professionals from situation countries, countries in which the Court is conducting preliminary investigations, and any other relevant developing country which is a State Party to the Rome Statute, with opportunities to develop their legal knowledge and enhance national capacities to investigate and prosecute crimes within the jurisdiction of the Court; and
- c) *Legal Tools Database*: under the responsibility of the Office of the Prosecutor, facilitates development of the capacity to investigate, prosecute and adjudicate core international crimes cases, in particular at the national level. It has been designed to assist legal professionals to work on core international crimes as enshrined in the Rome Statute and relevant national legislation, by providing (a) free access to legal information in international criminal law, legal digests of such information, and specialized software to work with such law; and (b) training, coaching and offering help desk services. The sub-project forms an important element in the Court's effort to reinforce national capacity and to ensure that those accused of such crimes can be brought to justice in accordance with international standards.

Collectively, these sub-projects stem from the programme's overall objective to contribute to the fight against impunity, by promoting the Rome Statute system and increasing support for the Court, and its sub-objectives to: (i) broaden the understanding of the Court and the Rome Statute among the key stakeholders, in particular States Parties and legal professionals, and achieve greater support and cooperation of States with the Court; and (ii) reinforce national capacities in dealing with crimes under the Rome Statute, particularly in countries related to situations before the Court, by promoting the principle of complementarity.

The Trust Fund for *French Language and OIF* was established in 2020 and was initiated by the Presidency in cooperation with the *Organisation Internationale de la Francophonie* (OIF). The aim is to help fund the development of French language training programmes for judges at all levels (from A1 to C2) to enable them to understand oral debates in the courtroom and documents drafted in French during proceedings and, if necessary, to communicate without interpretation/translation.

The *Cooperation ICC - KRSJI* Trust Fund was established on the basis of the Memorandum of Understanding between the Court's OTP and the Special Prosecutor's Office (SPO) of the Kosovo Relocated Specialist Judicial Institution (KRSJI), under which the OTP will assist the SPO by providing technical extraction of data from telephone devices, including mobile phones. The SPO will pay the OTP in full for and in respect of all identifiable direct and indirect costs incurred as a result of providing the agreed services.

The *Cooperation North Africa Against Migrant Smuggling and THB (SMUGG)* Trust Fund ("Cooperation ICC-CILC") was established on the basis of the Memorandum of Understanding between the Court and the Center for International Legal Cooperation (CILC) in the context of the SMUGG project, which focuses on bringing to justice key players in the criminal networks active in the field of human smuggling, human trafficking and other migration-related crimes from countries in the Horn of Africa, through Libya to the European Union. The scope of cooperation between the Court and the CILC includes, among other things, OTP staff member participation in meetings with external partners and the exchange of information and experience to support the project. In return, the CILC will reimburse the Court with the daily subsistence allowance for the participation of the Court's staff.

The Trust Fund for the *20th Anniversary of the Rome Statute* aimed to raise global awareness of the role and significance of the Rome Statute, to increase public recognition and foster a genuinely positive narrative focused on the victims and survivors of the world's gravest crimes. The objectives were achieved through a number of events and were finalized in cooperation with the States Parties. The central events took place on 16 and 17 July 2018 at the Court, with the participation of high profile officials from the Court's situation countries, the experts and panellists.

The Trust Fund for the *Development of Interns and Visiting Professionals* was established in 2017 to provide funded internship and visiting professional opportunities to nationals of developing countries that are States Parties to the Rome Statute. The Internship and Visiting Professional Programme provides its participants with an opportunity for intellectual growth, development of knowledge and the acquisition of transferable professional skills. Funding for the Trust Fund is provided by interested donor countries, staff members and elected officials.

The Access to Justice Project of the Country Office, Uganda, 2019-2022, funded by the Government of Denmark through its Embassy in Kampala: since Uganda became a situation before the Court over 15 years ago, the Country Office, Uganda, through its Outreach Programme, had been conducting situation-related outreach activities throughout northern Uganda. Following the surrender of Dominic Ongwen in January 2015 and his subsequent transfer to the ICC custody, and the judicial proceedings that resulted in an upsurge of interest in following the trial from various communities concerned by the case. Due to the demand for regular information and the need to make the proceedings accessible and meaningful to the vast majority of victims and affected communities residing in remote locations, it became imperative for the Office to create supplementary programmes that would address their information needs, allow wider access, and facilitate dialogue with and the participation of the various sections of the affected communities.

The Court does not have sub-offices in the affected communities, but with the support of its existing local structures and partnerships, the Office was able to collaborate with a network of 52 community volunteers to support the project implementation. The networks were drawn from 25 parishes, mainly from the locations linked to the case and Ongwen's home time. These networks continue to conduct public information activities that enable members of their constituencies to have direct access to the proceedings in the courtroom in The Hague.

The rising interest in following the *Ongwen* trial and subsequent judicial processes also engenders increasing expectations of reparations among the different communities affected by the conflict in northern Uganda. Through the project, the Office has maintained an effective and open dialogues to provide information about the trial and start a conversation on how communities should harmoniously coexist, irrespective of the conviction and sentence judgement(s). The continued sharing of information among victims and affected communities is critical in countering distortions, speculation and misconceptions that have the potential to build unwarranted tensions linked to certain judicial decisions or outcomes. Another component of the project relates to the sharing of best practices and experiences with representatives of the Ugandan justice, law and order sectors, with a view to contributing to strengthening their capacities and developing a stronger and more capable justice and law enforcement mechanism for handling international crimes.

The *Special Fund for Relocations* was established in 2010 to assist States which are willing, but do not have the capacity, to enter into relocation agreements with the Court with cost neutral solutions. It aims at increasing the number of effective relocations and building local capacity to protect witnesses. The fund receives voluntary contributions from States Parties and covers the direct expenses of the person at risk relocated in the receiving State.

The *Trust Fund for Family Visits for Indigent Detainees* was established within the Registry in 2011 by the Assembly in its resolution ICC-ASP/8/Res.4. The purpose is to fund family visits for indigent detainees through voluntary contributions.

The Trust Fund for the *Junior Professional Officer Programme* was established in 2015 to provide funded appointments to nationals from sponsoring participating countries and/or developing countries. The programme provides opportunities for young professionals to be placed in entry level positions, at the expense of their governments, in an effort to familiarize them with the inner workings of the Court and the international legal system as a whole, with the aim of enhancing suitability for positions at the Court, other international organizations and national systems. The programme provides the participants with an opportunity for professional growth and the development of professional skills that can be applied to their careers.

The Trust Fund for the *Least Developed Countries* was established in 2004 by ICC-ASP/2/Res.6 and amended by ICC-ASP/4/Res.4. It is managed by the Secretariat of the Assembly of States Parties and promotes the participation of delegates of the least developed countries and other developing countries in the work of the Assembly of States Parties by covering their travel costs to the Assembly as determined by the Fund.

The Trust Fund for the *Travel of candidates from least developed countries to the venue of the interviews conducted by the Advisory Committee on nominations of judges* was established in 2020 by ICC-ASP/15/Res.5, annex I, 6(e). It is managed by the Secretariat of the Assembly of States Parties to provide financial assistance to candidates from the least developed countries, nominated by a State Party, to cover their round-trip travel costs to the venue of interviews conducted by the Advisory Committee on nominations of judges to the International Criminal Court as determined by the Fund.

The *Sponsored Travel to External Conferences* fund covers the travel and accommodation costs of the Court's officials and other delegates to participate in external conferences, training and public events, and is funded by various donors. The sponsors are mainly governments, universities and other educational institutions, and international non-profit organizations.